

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE**

IN RE: Quintus Corporation, et al.

Avaya, Inc.	)	
	)	
Appellant,	)	C.A. No. 06-769 (SLR)
	)	
v.	)	
	)	
KURT F. GWYNNE, Chapter 11	)	Bankruptcy Case No. 00-01-00501 through
Trustee,	)	01-00503 (MFW)
	)	Adv. 04-53074
Appellee.	)	AP 06-06-73

**APPENDIX TO  
OPENING BRIEF OF DEFENDANT AVAYA  
IN SUPPORT OF ITS APPEAL FROM AN ORDER  
OF THE BANKRUPTCY COURT**

ROSENTHAL, MONHAIT & GODDESS, P.A.  
Jeffrey S. Goddess (Del. Bar. No. 630)  
919 N. Market Street, Suite 1401  
Wilmington, DE 19801  
jgoddess@rmgglaw.com  
(302) 656-4433

- and -

SIDLEY AUSTIN LLP  
James D. Arden  
787 Seventh Avenue  
New York, NY 10019  
(212) 839-5300

April 9, 2007

*Attorneys for Appellant*

**TABLE OF CONTENTS**

	<u>Page(s)</u>
Asset Purchase Agreement Pursuant to Section 363 of the Bankruptcy Code Dated as of February 22, 2001 among Quintus Corporation, certain wholly-owned subsidiaries of Quintus Corporation and Avaya, Inc. (without exhibits) (Appendix to Answering Brief in Opposition to the Chapter 11 Trustee's Motion for Partial Summary Judgment and Motion for Sanctions for Spoliation of Evidence, D.I. 99) .....	1-63
Email from Martin A. Wellington, dated February 20, 2001, to K. Lawson, et al. Re: Revised Assumed Liabilities Schedule (Appendix to Answering Brief in Opposition to the Chapter 11 Trustee's Motion for Partial Summary Judgment and Motion for Sanctions for Spoliation of Evidence, D.I. 99).....	64
Email from Martin A. Wellington, dated February 20, 2001 to Irving Rotter, et al. Re: APA and attachments thereto (selected pages) (Appendix to Answering Brief in Opposition to the Chapter 11 Trustee's Motion for Partial Summary Judgment and Motion for Sanctions for Spoliation of Evidence, D.I. 99).....	65-68
April 5, 2001 Schedule of Assumed Liabilities (Appendix to Answering Brief in Opposition to the Chapter 11 Trustee's Motion for Partial Summary Judgment and Motion for Sanctions for Spoliation of Evidence, D.I. 99).....	69-71
April 20, 2001 Schedule of Assumed Liabilities (Appendix to Answering Brief in Opposition to the Chapter 11 Trustee's Motion for Partial Summary Judgment and Motion for Sanctions for Spoliation of Evidence, D.I. 99).....	72-74
Aged Payables Report as of April 20, 2001 (Appendix to Answering Brief in Opposition to the Chapter 11 Trustee's Motion for Partial Summary Judgment and Motion for Sanctions for Spoliation of Evidence, D.I. 99).....	75-133
May 15, 2001 Email from Kelly Wall to Lewis Black et al. forwarding May 8, 2001 Email from Mark Thompson to Kelly Wall Re: Liabilities Update and attachments thereto (select pages) (Appendix to Answering Brief in Opposition to the Chapter 11 Trustee's Motion for Partial Summary Judgment and Motion for Sanctions for Spoliation of Evidence, D.I. 99).....	134-140
June 2001 Quintus Corporation Account Reconciliation (select pages) (Appendix to Answering Brief in Opposition to the Chapter 11 Trustee's Motion for Partial Summary Judgment and Motion for Sanctions for Spoliation of Evidence, D.I. 99).....	141-146

July 25, 2001 Email from Gregory Maloney to Gary Wilson forwarding July 25, 2001 Email from Mark Thompson to Gregory Maloney attaching Schedule of Assumed Liabilities as of June 30, 2001 (Appendix to Answering Brief in Opposition to the Chapter 11 Trustee's Motion for Partial Summary Judgment and Motion for Sanctions for Spoliation of evidence, D.I. 99) .....	147-152
Deposition Transcript of Irving L. Rotter, dated November 4, 2005 (selected pages) (Appendix to Opening Brief of Defendant Avaya, Inc. in Support of its Motion for Partial Summary Judgment, D.I. 90; Appendix to Answering Brief in Opposition to the Chapter 11 Trustee's Motion for Partial Summary Judgment and Motion for Sanctions for Spoliation of Evidence, D.I. 99) .....	153-156
Deposition Transcript of Kurt F. Gwynne, dated November 22, 2005 (selected pages) (Appendix to Opening Brief of Defendant Avaya, Inc. in Support of its Motion for Partial Summary Judgment, D.I. 90) .....	157-161
Deposition Transcript of Eric M. Sherbet, dated November 22, 2005 (selected pages) (Appendix to Opening Brief of Defendant Avaya, Inc. in Support of its Motion for Partial Summary Judgment, D.I. 90; Appendix to Answering Brief in Opposition to the Chapter 11 Trustee's Motion for Partial Summary Judgment and Motion for Sanctions for Spoliation of Evidence, D.I. 99) .....	162-167
Deposition Transcript of Shobhna Asthana, dated January 25, 2006 (selected pages) (Appendix to Opening Brief of Defendant Avaya, Inc. in Support of its Motion for Partial Summary Judgment, D.I. 90; Appendix to Answering Brief in Opposition to the Chapter 11 Trustee's Motion for Partial Summary Judgment and Motion for Sanctions for Spoliation of Evidence, D.I. 99) .....	168-177
Deposition Transcript of Mark Thompson, dated January 26, 2006 (selected pages) (Appendix to Opening Brief of Defendant Avaya, Inc. in Support of its Motion for Partial Summary Judgment, D.I. 90; Appendix to Answering Brief in Opposition to the Chapter 11 Trustee's Motion for Partial Summary Judgment and Motion for Sanctions for Spoliation of Evidence, D.I. 99) .....	178-211
Deposition Transcript of Rosie Nguyen, dated January 27, 2006 (selected pages) (selected pages) (Appendix to Opening Brief of Defendant Avaya, Inc. in Support of its Motion for Partial Summary Judgment, D.I. 90; Appendix to Answering Brief in Opposition to the Chapter 11 Trustee's Motion for Partial Summary Judgment and Motion for Sanctions for Spoliation of Evidence, D.I. 99) .....	212-221

ASSET PURCHASE AGREEMENT  
PURSUANT TO SECTION 363 OF THE BANKRUPTCY CODE

Dated as of

February 22, 2001

among

**QUINTUS CORPORATION,**

certain wholly-owned subsidiaries of

**QUINTUS CORPORATION**

and

**AVAYA, INC.**

---

**SIGNING SET**

---

Asset Purchase Agreement Pursuant to Section 363 of The Bankruptcy Code  
dated as of February 22, 2001 among Quintus Corporation, certain wholly-  
owned subsidiaries of Quintus Corporation and Avaya, Inc..... 1

<u>Exhibit A</u> - Reserved.....	2
<u>Exhibit B</u> - Reserved.....	3
<u>Exhibit C</u> - Bidding Procedures.....	4
<u>Exhibit D</u> - Term Sheet for Credit Agreement.....	5
<u>Exhibit E</u> - Disclosure Documents.....	6
Company Disclosure Schedule.....	7
Index to Annexes to the Company Disclosure Schedule.....	8
<u>Annex 1.01(b)</u> - List of Customers with whom Company has Executive Contracts.....	9

<u>Annex 3.01</u> - List of the Good Standing Status of Company.....	10
<u>Annex 3.06</u> - Refer to Exhibit E of the Asset Purchase Agreement.....	11
<u>Annex 3.14(h)</u> - List of Names of all Employees Receiving Annual Compensation in Excess of \$100,000.....	12
<u>Annex 3.16(a)</u> - Contracts Table.....	13
<u>Annex 3.16(a)(i)</u> - Capital Leases.....	14
<u>Annex 3.16(a)(vii)(A)</u> - List of Disbursements made by Company; List of International Suppliers of Company Representing Annual Turnover In Excess of \$100,000.....	15
<u>Annex 3.16(a)(vii)(B)</u> - List of Invoicing Activity of Company; List of International Customers of Company with Annual Invoicing Activity in Excess of \$100,000.....	16
<u>Annex 3.16(a)(vii)(C)</u> - List of Customers with Open Statement of Work Contracts in Excess of \$100,000 for a Two-Year Period; List of Customers with Maintenance Agreements in Excess of \$100,000; List of International Customers Showing License and Maintenance Revenues Separately.....	17
<u>Annex 3.16(a)(xii)</u> - Summary of Active Leases.....	18
<u>Annex 3.17(b)</u> - Domain Names Registered by Company.....	19

EXECUTION COPY

**ASSET PURCHASE AGREEMENT  
PURSUANT TO SECTION 363  
OF THE BANKRUPTCY CODE**

dated as of

February 22, 2001

among

**QUINTUS CORPORATION,**  
certain wholly-owned subsidiaries of

**QUINTUS CORPORATION**

and

**AVAYA INC.**

(MP) 17171005/BANKRUPTCY/SALE/APA061.ap2/avayaexecution.pdf

## TABLE OF CONTENTS

	<u>PAGE</u>
<b>ARTICLE 1</b>	
<b>PURCHASE AND SALE OF ASSETS</b>	
SECTION 1.01. <i>Acquired Assets</i> .....	2
SECTION 1.02. <i>Excluded Assets</i> .....	4
SECTION 1.03. <i>Assumed Liabilities</i> .....	4
SECTION 1.04. <i>Excluded Liabilities</i> .....	4
SECTION 1.05. <i>Purchase Price</i> .....	6
<b>ARTICLE 2</b>	
<b>THE CLOSING</b>	
SECTION 2.01. <i>Closing</i> .....	6
SECTION 2.02. <i>Deliveries at Closing</i> .....	6
<b>ARTICLE 3</b>	
<b>REPRESENTATIONS AND WARRANTIES OF SELLERS</b>	
SECTION 5.01. <i>Conduct of the Business</i> .....	24
SECTION 5.02. <i>Marketing Period</i> .....	27
SECTION 5.03. <i>Bankruptcy Court Approvals</i> .....	27
SECTION 5.04. <i>Access and Information</i> .....	29
SECTION 5.05. <i>Books and Records</i> .....	30
SECTION 5.06. <i>All Reasonable Efforts</i> .....	30
SECTION 5.07. <i>Further Assurances</i> .....	30
SECTION 5.08. <i>Public Announcements</i> .....	31
SECTION 5.09. <i>Notices of Certain Events</i> .....	31
SECTION 5.10. <i>Name Change</i> .....	32
SECTION 5.11. <i>Permits</i> .....	32
SECTION 5.12. <i>Transfer Taxes</i> .....	32
SECTION 5.13. <i>Consents</i> .....	32
SECTION 5.14. <i>Excess Liabilities</i> .....	33
SECTION 5.15. <i>Acton, Massachusetts Real Property and Facility</i> .....	33
<b>ARTICLE 6</b>	
<b>EMPLOYEES AND BENEFITS</b>	
SECTION 6.01. <i>Employees and Offers of Employment</i> .....	33
SECTION 6.02. <i>Company Employee Benefit Plans</i> .....	34

(DTP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

	<u>PAGE</u>
SECTION 6.03. <i>Buyers Benefit Plans</i> .....	34

**ARTICLE 7**  
**TAX MATTERS**

SECTION 7.01. <i>Tax Cooperation</i> .....	35
SECTION 7.02. <i>Tax Reporting</i> .....	35

**ARTICLE 8**  
**CONDITIONS PRECEDENT**

SECTION 8.01. <i>Conditions Precedent to Obligation of Company and Buyer</i> ..	36
SECTION 8.02. <i>Conditions Precedent to Obligation of Company</i> .....	36
SECTION 8.03. <i>Conditions Precedent to Obligation of Buyer</i> .....	37

**ARTICLE 9**  
**TERMINATION, AMENDMENT AND WAIVER**

SECTION 9.01. <i>Termination</i> .....	38
SECTION 9.02. <i>Effect of Termination</i> .....	39

**ARTICLE 10**  
**GENERAL PROVISIONS**

SECTION 10.01. <i>Notices</i> .....	40
SECTION 10.02. <i>Survival of Representations and Warranties</i> .....	41
SECTION 10.03. <i>Amendments; No Waivers</i> .....	42
SECTION 10.04. <i>Expenses</i> .....	42
SECTION 10.05. <i>Successors and Assigns</i> .....	42
SECTION 10.06. <i>Governing Law</i> .....	42
SECTION 10.07. <i>Jurisdiction</i> .....	42
SECTION 10.08. <i>WAIVER OF JURY TRIAL</i> .....	43
SECTION 10.09. <i>Counterparts; Effectiveness</i> .....	43
SECTION 10.10. <i>Descriptive Headings; Certain Terms</i> .....	43
SECTION 10.11. <i>Entire Agreement</i> .....	43
SECTION 10.12. <i>Severability; Validity; Parties of Interest</i> .....	43
SECTION 10.13. <i>Bulk Sales</i> .....	43

ARTICLE 11  
DEFINITIONS

SECTION 11.01. <i>Defined Terms</i> .....	44
---	----

EXHIBITS

- EXHIBIT A - Reserved
- EXHIBIT B - Reserved
- EXHIBIT C - Bidding Procedures
- EXHIBIT D - Term Sheet for Credit Agreement
- EXHIBIT E - Disclosure Documents

(NIP) J7173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

## ASSET PURCHASE AGREEMENT

ASSET PURCHASE AGREEMENT, dated as of February 22, 2001, among Quintus Corporation, a Delaware corporation ("Company"), Mustang.com, Inc., a California corporation ("Mustang.com") and Acuity Corp., a Delaware corporation ("Acuity"), each of which is a wholly owned subsidiary of Company, and all of which are collectively with Company referred to herein as the "Sellers") and Avaya Inc., a Delaware corporation ("Buyer").

WHEREAS, Company, among other things, designs, develops, manufactures, sells and services comprehensive e-customer relationship management solutions;

WHEREAS, the Board of Directors of Company has determined that it is necessary to file, and to cause each other Seller to file for reorganization relief under Chapter 11 of Title 11 of the United States Code, Section 101 et seq., as amended (the "Bankruptcy Code") by filing a case (the "Chapter 11 Case") in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"); and

WHEREAS, the Board of Directors of Company has determined that it is in the best interests, subject to the terms and conditions of this Agreement, of Company to pursue an order of the Bankruptcy Court to sell, convey, assign and transfer to Buyer substantially all of the assets and contracts and unexpired leases constituting the business of Company together with the obligations and liabilities in the manner and subject to the terms and conditions set forth in this Agreement and in accordance with Sections 363 and 365 and other applicable provisions of the Bankruptcy Code;

WHEREAS, certain assets of Sellers will be sold to Buyer, and the contracts and unexpired leases will be assumed and assigned to Buyer pursuant to an order of the Bankruptcy Court approving such sale under Section 363 of the Bankruptcy Code and approving such assumption and assignment under Section 365 of the Bankruptcy Code, and upon the terms and subject to conditions of this Agreement; and

WHEREAS, Buyer has agreed to advance to Company certain amounts, with respect to any advances after the commencement of the Chapter 11 Case, pursuant to Section 364 of the Bankruptcy Code and subject to the approval of the Bankruptcy Court, upon the terms and subject to the conditions set forth in the Term Sheet attached hereto as Exhibit D (the "Credit Agreement Term Sheet") and such other customary and reasonable terms and conditions as the parties shall

(SIP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

agree, all of which shall be set forth in a mutually agreeable form of credit agreement;

NOW, THEREFORE, in consideration of the foregoing premises, the respective representations, warranties, covenants and agreements set forth herein and other consideration the receipt of and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

**ARTICLE 1**  
**PURCHASE AND SALE OF ASSETS**

**SECTION 1.01. Acquired Assets. (a) Section 363 Assigned Assets.**

Pursuant to Section 363 of the Bankruptcy Code and on the terms of and subject to the conditions precedent set forth in Article 8 of this Agreement, at the Closing Company shall, and shall cause each other Seller and Foreign Subsidiary to, sell, assign, transfer, convey and deliver to Buyer, and Buyer shall purchase and accept from Sellers and Foreign Subsidiaries, all of Sellers' and Foreign Subsidiaries' right, title and interest in, to and under all of the assets, property, rights and claims of Sellers and Foreign Subsidiaries as of the date hereof, and all of such assets, rights and claims acquired after the date hereof, which have not been subsequently disposed of in the ordinary course of business, of every kind and description, wherever located, real, personal or mixed, whether tangible or intangible other than Excluded Assets (collectively, the "Section 363 Assigned Assets"). For the avoidance of doubt, the Section 363 Assigned Assets shall include:

- (i) all of Sellers' and Foreign Subsidiaries' cash and cash equivalents on hand and in banks;
- (ii) all computers, servers, machinery, equipment, vehicles (including, to the extent assignable, rights to the warranties received from the manufacturers and distributors of any of the foregoing and to any related claims, credits, rights of recovery and setoff with respect to any of the foregoing), furniture, furnishings and other personal property and interests therein;
- (iii) all inventories (including any raw materials, work-in-progress, parts, finished products, and inventoriable supplies) and any rights of Sellers and Foreign Subsidiaries to the warranties received from suppliers, and, to the extent assignable, any related claims, credits, rights of recovery and set off with respect to the foregoing;

(MP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

- (iv) all of the outstanding capital stock of, or other voting securities or ownership interests in any Person (other than any Seller or any Foreign Subsidiary) owned by Company;
- (v) all accounts, notes and other receivables;
- (vi) all prepaid expenses, credits, deferred charges, advance payments and security deposits (other than any security deposits made by third party bidders in the course of the proceedings contemplated by Section 5.04) including but not limited to ad valorem taxes, leases and rentals;
- (vii) all transferable governmental licenses, permits or other authorizations including all applications therefor;
- (viii) all books, records, files and papers, whether in hard copy or computer format;
- (ix) all goodwill associated with the Business or the Acquired Assets, together with the right to represent to third parties that Buyer is the successor to the Business; and
- (x) the note receivable from Paul Bartlett to Company dated April 27, 2000 in the principal amount of \$4,880,700 plus interest accrued thereon.

Notwithstanding the foregoing, the Section 363 Assigned Assets shall not include any executory contracts or unexpired leases, which are dealt with exclusively in Section 1.01(b), nor shall they include the Excluded Assets, as provided in Section 1.02.

(b) *Section 365 Assumed Rights.* (i) Pursuant to Section 365 of the Bankruptcy Code, at the Closing, Company shall, and shall cause each other Seller to, assume and assign to Buyer, and Buyer shall accept from Sellers, all of Sellers' rights under and title and interest in all of Sellers' executory contracts (including the option provided for in Section 5.16 of this Agreement) and unexpired leases entered into prior to the date hereof, which are listed on Schedule 1.01(b) (collectively, the "Section 365 Assumed Rights").

(ii) Buyer agrees to use all reasonable efforts and to take all reasonable actions, including the cure of defaults the costs of which shall be borne by Sellers and providing adequate assurances of future performance, mutually agreed by Buyer and Company in writing to be necessary or advisable, or determined to be necessary by the Bankruptcy

(DIP) 17173005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

Court, in order to permit the assumption and assignment of the Section 365 Assumed Rights to Buyer, provided that nothing contained herein shall obligate Buyer to take any action other than the payment of money in an amount determined by Buyer in its sole discretion (which amount shall be credited against the Purchase Price if approved in advance in writing by Company, which approval shall not unreasonably be withheld). Subject to the foregoing, Company agrees to use all reasonable efforts and to take all other reasonable actions necessary or advisable, or determined to be necessary by the Bankruptcy Court, in order to permit the assumption and assignment to Buyer of the Section 365 Assumed Rights.

(c) *Intellectual Property Rights and Permits.* For the avoidance of doubt, the assets so transferred shall, to the fullest extent permissible under Sections 363 and 365 of the Bankruptcy Code, include all right, title and interest of Sellers in, to and under the Intellectual Property owned by Sellers and licenses of Intellectual Property to Sellers as well as in, to and under any permits, licenses and authorizations issued by any domestic, foreign or supranational governmental body, agency, official or authority.

**SECTION 1.02. Excluded Assets.** Notwithstanding the foregoing, Buyer expressly understands and agrees that (i) the Purchase Price and any other amounts received in respect of, and all rights of Company arising under, any of this Agreement, any order of the Bankruptcy Court relating to this Agreement, or the transactions contemplated hereby, (ii) all claims, credits, causes of action or rights under any insurance policies of Sellers related to any Excluded Liabilities, (iii) any claims or causes of action of Sellers relating to the Existing Claims (as defined below), (iv) any books and records which Company concludes (based upon advice of counsel) is privileged or confidential material in connection with the Existing Claims; provided that a copy of such books and records redacted to eliminate such privileged or confidential material shall be provided to Buyer, (v) any books and records of Sellers required by law to be retained by Sellers, (vi) the notes of Alan Anderson and Susan Salvesen referred to in Schedule 3.14 item 24 of the Company Disclosure Schedule, (vii) the real property of Company located in Acton, Massachusetts and referred to in Section 5.15 (collectively, the "Excluded Assets"), and (viii) the capital stock of Mustang.com, Acuity and, subject to Section 5.16, the Foreign Subsidiaries shall be excluded from the Acquired Assets, provided that Buyer shall be entitled at its own cost and expense to examine and make copies of such books and records retained under Section 1.02(a)(v).

**SECTION 1.03. Assumed Liabilities.** On the terms and subject to the conditions set forth in this Agreement, at the Closing, Buyer shall assume from Sellers and thereafter pay, perform or discharge in accordance with their terms all

D:\P\17173005\BANKRUPTCY.SALE\APA\363.apa.avaya.execution.wpd

of the liabilities and obligations in Schedule 1.03, but excluding any Excluded Liabilities (the "Assumed Liabilities"). No more than 3 business days prior to the Closing Date, Company shall deliver to Buyer a schedule in reasonable detail showing Company's estimate of the Assumed Liabilities as of the Closing Date. Buyer shall have the right, to review this schedule of Assumed Liabilities, and the parties agree to discuss in good faith any comments or questions that Buyer may have with respect to such schedule. From and after the Closing, Buyer shall have the right to confirm the accuracy of the schedule for a period of 5 business days after the Closing. If, based on such review, Buyer believes that the Assumed Liabilities as of the Closing Date exceed \$30,000,000, the parties agree to discuss in good faith Buyer's comments, and any disputes that the parties cannot resolve within 2 business days will be resolved expeditiously before the Bankruptcy Court. If the Assumed Liabilities as of the Closing Date, as reflected on the schedule prepared by Company or as revised upon resolution of any comments by Buyer, exceed \$30,000,000, then the provisions of Section 5.14 shall apply.

**SECTION 1.04. *Excluded Liabilities.*** Notwithstanding any provision in this Agreement or any other writing or commitment (written or oral) to the contrary, other than the Assumed Liabilities Buyer is not assuming any liabilities, obligations or commitments of Sellers (or any predecessors of Sellers or any prior owners of all or part of their businesses and assets) whether known or unknown, absolute, accrued, contingent or otherwise (whether or not related to the Business or the Acquired Assets). For the avoidance of doubt, the Excluded Liabilities shall include:

- (i) any liability or obligation for Designated Chapter 11 Costs and any contracts related thereto;
- (ii) any and all claims, actions, causes of action and liabilities of any type, whether known or unknown, whether disputed or undisputed, whether fixed or contingent, whether liquidated or unliquidated (including all costs incurred in defending such claims, actions, causes of action and liabilities) related to the factual matters asserted in the cases set forth on Schedule 1.04(a)(ii) (the "Existing Claims");
- (iii) any obligation of Sellers with respect to indemnification of any officer, director, employee or other agent or representative of Sellers arising out of facts, events or circumstances occurring or existing prior to the Closing Date;
- (iv) any liability or obligation relating to an Excluded Asset, including the mortgages on the real estate facilities described in Section 5.15;

(NIP) 17173/005/BANKRUPTCY.SALE/APA/J63.apa.avaya.execution.wpd

(v) any and all claims, actions, causes of action and liabilities of any type, whether known or unknown, relating to payments of an aggregate of \$4.7 million purportedly in satisfaction of a receivable determined to have arisen based upon falsified documentation and currently reflected as a liability on the Company Balance Sheet, as described in the Company Disclosure Documents;

(vi) any Taxes, other than Taxes accrued by the Company at or prior to the Closing;

(vii) any environmental condition of any real or personal property existing on or prior to the Closing Date whether arising under Environmental Laws (or in connection with the Release or threatened Release of any Contaminant); and

(viii) any and all claims, actions, causes of actions and liabilities of any type, whether known, unknown, relating to stock options, the employee stock purchase plan and any transaction bonuses described in Schedule 3.14(a)(3) (the "Excluded Employee Liabilities").

All such liabilities and obligations shall be retained by and remain obligations and liabilities of the applicable Seller (all such liabilities and obligations not being assumed being herein referred to as the "Excluded Liabilities").

**SECTION 1.05. Purchase Price.** (a) In consideration for the Acquired Assets, Buyer shall pay to Company at the Closing the amount in cash equal to \$30,000,000, subject to adjustment pursuant to Section 5.15, and, if applicable, Section 5.14 (the "Purchase Price"). The Purchase Price shall be paid as provided in Section 2.02(b).

(b) The Purchase Price (plus Assumed Liabilities to the extent properly taken into account under Section 1060 of the Code) shall be allocated among the Acquired Assets acquired by Buyer as agreed upon by Buyer and Company within 90 days after the Closing. Buyer and Company agree to be bound by such allocation and to file, in accordance with Section 1060 of the Code, all Tax Returns and reports with respect to the transactions contemplated by this Agreement, including, but not limited to, all federal, state and local Tax Returns on the basis of such allocation. Buyer and Company agree to file any additional information return required to be filed pursuant to Section 1060 of the Code and to treat the adjusted allocation in the manner described above.

(CJP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

**ARTICLE 2**  
**THE CLOSING**

**SECTION 2.01. *Closing.*** The consummation of the transactions contemplated by this Agreement (the "Closing") shall take place at the offices of Davis Polk & Wardwell located at 1600 El Camino Real, Menlo Park, California 94025 at 10:00 a.m. P.S.T. as promptly as practicable after the date hereof but in no event later than three business days after the conditions set forth in Article 8 shall have been satisfied or waived, or at such other time, date and place as shall be fixed by agreement between Company and Buyer (the date of the Closing being herein referred to as the "Closing Date").

**SECTION 2.02. *Deliveries at Closing.*** (a) At the Closing, Sellers shall deliver to Buyer such deeds, bills of sale, assignments of leases and contracts, and any other instruments of conveyance that are necessary or appropriate to effectuate the transfer of the Acquired Assets to Buyer, and such other documents, instruments or certificates required to be delivered as a condition precedent to Buyer's obligations under this Agreement or as Buyer or its counsel may reasonably request.

(b) At the Closing, Buyer shall deliver to Company (i) the Purchase Price, by wire transfer of same day funds and cancellation of obligations for any funds advanced by Buyer to Company as contemplated by the Credit Agreement Term Sheet or Section 9.01(iv), if any, and (ii) such duly executed instruments as are necessary or appropriate to effectuate the assumption of the Assumed Liabilities by Buyer, and such other documents, instruments or certificates required to be delivered as a condition precedent to Company's obligations under this Agreement, or as Company or its counsel may reasonably request.

**ARTICLE 3**  
**REPRESENTATIONS AND WARRANTIES OF SELLERS**

Each Seller represents and warrants to Buyer, jointly and severally, as of the date hereof and as of the Closing Date except as otherwise provided herein and except as specifically disclosed in the Company Disclosure Schedules, that each of the statements contained in this Article 3 are true and complete. Each exception set forth in the Company Disclosure Schedule and each other reference to this Agreement set forth in the Company Disclosure Schedule (i) is identified by reference to, or has been grouped under a heading referring to, a specific individual section of this Agreement, (ii) shall be deemed an exception or qualification to the entire section of this Agreement so referenced, regardless of

(NJP) 1717.005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

any subsections within such section and, except as otherwise specifically stated with respect to such exception, relates only to such section.

**SECTION 3.01. *Corporate Existence and Power.*** Company is a corporation duly incorporated, validly existing and in good standing under the laws of the State of Delaware, and has all corporate powers and all governmental licenses, authorizations, permits, consents and approvals required to carry on its business as now conducted, except for those licenses, authorizations, permits, consents and approvals the absence of which would not reasonably be expected to have, individually or in the aggregate, a Material Adverse Effect on Company. Company is duly qualified to do business as a foreign corporation and is in good standing in each jurisdiction where such qualification is necessary, except for those jurisdictions where failure to be so qualified would not reasonably be expected to have, individually or in the aggregate, a Material Adverse Effect on Company. Company has heretofore delivered to Buyer true and complete copies of the certificate of incorporation and bylaws of Company as currently in effect.

**SECTION 3.02. *Corporate Authorization.*** The execution, delivery and performance by Sellers of this Agreement and the consummation by Sellers of the transactions contemplated hereby are within Sellers' corporate powers and have been duly authorized by all necessary corporate action on the part of Sellers. This Agreement has been duly and validly executed by Sellers and will constitute a valid and binding obligation of Sellers enforceable in accordance with its terms, subject to the entry of the Section 363/365 Order, except for the provisions of Section 9.01 with respect to the Topping Fee which shall become the binding obligation of Sellers upon the entry of the Interim Order, and except as enforceability against Sellers may be limited by applicable bankruptcy, reorganization, insolvency, moratorium, and other laws of similar application affecting creditors' rights generally from time to time in effect and to general equitable principles.

**SECTION 3.03. *Governmental Authorization.*** (a) The execution, delivery and performance by Company of this Agreement and the consummation by Sellers of the transactions contemplated hereby require no approval by, action by or in respect of, or filing with, any federal, state, local or foreign government, any court, administrative, regulatory or other governmental agency, commission or authority or any non-governmental self-regulatory agency, commission or authority, domestic, foreign or supranational other than (i) consents, approvals or authorizations of, or declarations or filings with, the Bankruptcy Court, (ii) compliance with any applicable requirements of the HSR Act, and (iii) any approvals, actions or filings the absence of which would not be reasonably expected to have, individually or in the aggregate, a Material Adverse Effect.

(3JP) 17173005/BANKRUPTCY.SALE/APA/363.apa.vaya.execution.wgd

(b) The execution and delivery of this Agreement does not, and the consummation of the transactions contemplated by this Agreement hereby and the compliance with the provisions of this Agreement will not, conflict with, or result in any violation of, or default (with or without notice or lapse of time, or both) under, or give rise to a right of termination, cancellation or acceleration of any obligation or loss of any benefit under, or result in the creation of any Lien upon any of the properties or assets of Company or any Subsidiary under (i) any loan or credit agreement, note, bond, mortgage, indenture, lease or other agreement, instrument, permit, concession, franchise, license or similar authorization applicable to Company or any Subsidiary or their respective properties or assets, other than (A) such violations, defaults, rights of termination, cancellation or acceleration or losses of benefits as would not be given effect under the Bankruptcy Code or (B) as disclosed pursuant to Section 3.04 or (ii) subject to the governmental filings and other matters referred to in Section 3.03(a), any judgment, order, decree, statute, law, ordinance, rule or regulation applicable to Company or any Subsidiary or their respective properties or assets, other than, in the case of paragraph (a), any such conflicts, violations, defaults, rights, losses or liens that individually or in the aggregate could not reasonably be expected to have a Material Adverse Effect.

**SECTION 3.04. Required and Other Consents.** Schedule 3.04 sets forth each material agreement, contract, lease or other instrument binding upon Company that will constitute an Assumed Liability, and each material agreement, contract, lease or other instrument binding upon any Subsidiary of Company, which requires the consent or other action by any Person as a result of the execution, delivery and performance of this Agreement, except any such contract, lease or other instruments binding upon Sellers that can be assumed and assigned without such consent or action under the Bankruptcy Code.

**SECTION 3.05. Subsidiaries.** (a) Each Subsidiary of Company is a corporation duly incorporated, validly existing and in good standing under the laws of its jurisdiction of incorporation, has all corporate powers and all governmental licenses, authorizations, permits, consents and approvals required to carry on its business as now conducted, except for those licenses, authorizations, permits, consents and approvals the absence of which would not reasonably be expected to have, individually or in the aggregate, a Material Adverse Effect on Company. Each such Subsidiary is duly qualified to do business as a foreign corporation and is in good standing in each jurisdiction where such qualification is necessary, except for those jurisdictions where failure to be so qualified would not reasonably be expected to have, individually or in the aggregate, have a Material Adverse Effect on Company. All Subsidiaries of Company and their respective jurisdictions of incorporation are identified on Schedule 3.05. Company has heretofore delivered to Buyer true and complete copies of the charter and bylaws

(NJP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

(or other similar organizational documents) of each wholly-owned Subsidiary as currently in effect. Except as set forth in Schedule 3.05, the Company and each of its Subsidiaries do not own any equity interests in any other Person.

(b) All of the outstanding capital stock of, or other voting securities or ownership interests in, each Subsidiary of Company, is owned by Company, directly or indirectly, free and clear of any Lien and free of any other limitation or restriction (including any restriction on the right to vote, sell or otherwise dispose of such capital stock or other voting securities or ownership interests other than any such restriction on Company pursuant to the Bankruptcy Code that shall not be binding on Buyer after the Closing). There are no outstanding (i) securities of Company or any of its Subsidiaries convertible into or exchangeable for shares of capital stock or other voting securities or ownership interests in any Subsidiary of Company or (ii) warrants, calls, options or other rights to acquire from Company or any of its Subsidiaries, or other obligation of Company or any of its Subsidiaries to issue, any capital stock or other voting securities or ownership interests in, or any securities convertible into or exchangeable for any capital stock or other voting securities or ownership interests in, any Subsidiary of Company (the items in clauses (i) and (ii) being referred to collectively as the "Company Subsidiary Securities").

**SECTION 3.06. Disclosure Documents.** Company has delivered to Buyer the Company Disclosure Documents and will deliver to Buyer any Company SEC Documents filed after the date hereof promptly upon such filing. The Company Disclosure Documents comply or will comply in all material respects with the requirements of the forms on which such documents were or are to be filed or prepared and, taken together, do not and will not contain as of the date hereof or upon which such documents are filed any untrue statement of a material fact or omit to state any material fact necessary in order to make the statements made therein, in the light of the circumstances under which they were made or will be made, not misleading.

**SECTION 3.07. Financial Statements.** The unaudited consolidated financial statements and consolidated interim financial statements of Company included or to be included in the Company Disclosure Documents (the "Company Financial Statements"), comply or will comply as to form in all material respects with applicable accounting requirements and the published rules and regulations of the SEC with respect thereto, have been or will be prepared in accordance with GAAP (except, in the case of unaudited interim statements, as permitted by Form 10-Q of the SEC) applied on a consistent basis during the periods involved (except as may be indicated in the notes thereto) and fairly present in accordance with GAAP applied on a consistent basis in all material respects the consolidated financial position of the Company and its consolidated Subsidiaries as of the dates thereof and the consolidated results of their operations

(NIP) 17173005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

and cash flows for the periods then ended (subject, in the case of unaudited interim statements, to normal recurring year-end audit adjustments).

**SECTION 3.08. *Absence of Certain Changes.*** Since the Balance Sheet Date, the Business has been conducted in the ordinary course consistent with past practices and there has not been:

- (a) any declaration, setting aside or payment of any dividend or other distribution with respect to any shares of capital stock of Company or any of its Subsidiaries, or any repurchase, redemption or other acquisition by Company or any of its Subsidiaries of any outstanding shares of capital stock or other securities of, or other ownership interests in, Company or any of its Subsidiaries;
- (b) any making of any material loan, advance or capital contributions to or investment in any Person other than loans, advances or capital contributions to or investments in its wholly-owned Subsidiaries made in the ordinary course of business consistent with past practices;
- (c) any damage, destruction or other loss (whether or not covered by insurance) or condemnation or other taking affecting the Business or the assets of Company or any of its Subsidiaries that has had or would reasonably be expected to have, individually or in the aggregate, a Material Adverse Effect on Company;
- (d) any transaction or commitment made, or any contract or agreement entered into, by Company or any of its Subsidiaries relating to the Acquired Assets or Business (including the acquisition or disposition of any assets) or any relinquishment by Company or any of its Subsidiaries of any contract or other right, in either case, material to Company, other than transactions and commitments in the ordinary course of business consistent with past practices and those contemplated by this Agreement;
- (e) any (i) employment, deferred compensation, severance, retirement or other similar agreement entered into with any director, officer or employee of Company or any Subsidiary (or any amendment to any such existing agreement), (ii) grant of any severance or termination pay to any director, officer or employee of Company or any Subsidiary, or (iii) change in compensation or other benefits payable to any director, officer or employee of Company or any Subsidiary pursuant to any severance or retirement plans or policies thereof, in each case other than in the ordinary course of business consistent with past practices, *provided* that Company may incur financial obligations and liabilities pursuant to Approved Employee Orders.

- (f) any material labor dispute, other than routine individual grievances, or any activity or proceeding by a labor union or representative thereof to organize any employees of Company or any of its Subsidiaries, or any material lockouts, strikes, slowdowns, work stoppages or threats thereof by or with respect to such employees;
- (g) any material Tax election made or changed, any annual tax accounting period changed, any method of tax accounting adopted or changed, any material amended Tax returns or claims for material Tax refunds filed, any material closing agreement entered into, any material Tax claim, audit or assessment settled, or any right to claim a material Tax refund, offset or other reduction in Tax liability surrendered;
- (h) except insofar as may have been required by a change in GAAP, any change in accounting methods, principles or practices by Company;
- (i) failure to protect or keep the Company Intellectual Property Rights in effect;
- (j) except as disclosed in the Company Disclosure Documents, any event or occurrence or change, financial or otherwise, in the Acquired Assets, Business or Assumed Liabilities that has had or would reasonably be expected to have a Material Adverse Effect;
- (k) except as disclosed in the Company Disclosure Documents, (i) any granting by Company or any Subsidiary to any current or former director, officer or other employee of Company or Subsidiary of any increase in compensation, bonus or other benefits, except for normal increases in cash compensation in the ordinary course of business consistent with past practice or as was required under any employment agreements in effect as of the date of the Audited Balance Sheet included in the Company Disclosure Documents, (ii) any granting by Company or any Subsidiary to any such current or former director, officer or employee of any increase in severance or termination pay, except in the ordinary course of business consistent with past practice, or (iii) any entry by Company or any Subsidiary into, or any amendments of, any employment, deferred compensation, consulting, severance, termination or indemnification agreement with any such current or former director, officer or employee;
- (l) any material amendment or termination, other than in the ordinary course of business consistent with past practice, of any agreement to which Company or any Subsidiary is a party and which contract is or should be set forth on the Company Disclosure Schedule;

(NTP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

(m) any undertaking or commitment to undertake capital expenditures exceeding \$50,000 for any single project or related series of projects, other than commitments or expenditures related to the completion of and move into Company's new headquarters facility in Dublin, California for which there have not been any undertakings or commitment to undertake capital expenditures exceeding \$150,000 for any single project or related series of projects;

(n) any sale, lease (as lessor), transfer or other disposition of, mortgage, pledge, or imposition of any Lien on, any of the assets reflected on the Audited Balance Sheet or any assets acquired by Company or any of its Subsidiaries after the date of such Audited Balance Sheet, except for inventory and personal property sold or otherwise disposed of for fair value in the ordinary course of its business consistent with past practice; or

(o) any resolution, agreement or understanding to take any act similar to those set forth in this Section 3.08, except as contemplated by this Agreement.

**SECTION 3.09. *No Undisclosed Material Liabilities.*** There are no liabilities or obligations of Company or any of its Subsidiaries of any kind, other than:

(a) liabilities or obligations specifically identified and described in the Company Disclosure Documents;

(b) liabilities not required under GAAP on a basis consistent with preceding accounting periods to be shown in the Company Financial Statements;

(c) liabilities incurred in the ordinary course of business since the Balance Sheet Date;

(d) liabilities relating to the Existing Claims;

(e) liabilities relating to the Excluded Assets;

(f) liabilities under this Agreement or the transactions contemplated hereby; or

(g) undisclosed liabilities which, individually or in the aggregate, are not material to Company.

**SECTION 3.10. *Compliance with Laws and Court Orders.*** (a) Each of Company and its Subsidiaries has complied in all material respects with, and is

not in violation of, in any material respect, any law, ordinance or governmental rule or regulation (collectively, "Laws") to which it or its business is subject;

(b) Each of Company and its Subsidiaries has obtained all licenses, permits, certificates or other governmental authorizations (collectively "Authorizations") necessary for the ownership or use of the Acquired Assets and the Business other than Authorizations (i) which are ministerial in nature and which Company or such Subsidiary has no reason to believe would not be issued in due course and (ii) which, the failure of Company or such Subsidiary to possess, would, after the Closing, subject Buyer to penalties or other fines in excess of \$75,000 in the aggregate ("Immaterial Authorizations");

(c) Neither Company nor any of its Subsidiaries has received notice of violation of, or knows of any violation of, any Laws to which it or its business is subject or any Authorization necessary for the ownership or use of its assets and properties or the conduct of its business (other than Immaterial Authorizations).

**SECTION 3.11. *Litigation.*** Except for the matters listed on Schedule 3.11, there is no action, suit, investigation or proceeding (or any basis therefor) pending against, or, to the knowledge of Company, threatened against or affecting, Company, any of its Subsidiaries, any present or former officer, director or employee of Company or any of its Subsidiaries or any other Person for whom Company or any of such Subsidiary may be liable or any of their respective properties before any court or arbitrator or before or by any governmental body, agency or official, domestic, foreign or supranational, that, if determined or resolved adversely in accordance with the plaintiff's demands, would reasonably be expected to have, individually or in the aggregate, a Material Adverse Effect on Company.

**SECTION 3.12. *Finders' Fees.*** There is no investment banker, broker, finder or other intermediary that has been retained by or is authorized to act on behalf of Company or any of its Subsidiaries who might be entitled to any fee or commission from Company or any of its Affiliates in connection with the transactions contemplated by this Agreement.

**SECTION 3.13. *Tax Matters.*** (a) Except to the extent, if any, constrained by the pendency of the Chapter 11 Case or reserved for on the Company Financial Statements, Company has filed all Tax Returns that have been required to be filed and timely paid all Taxes payable by it for the Pre-Closing Tax Period which will have been required to be paid on or prior to the date hereof, the non-payment of which would result in a Lien on any Acquired Asset (that would not be released pursuant to the Section 363/365 Order), or would otherwise reasonably be expected to have a Material Adverse Effect, and such Tax Returns are complete

(SIP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

and accurate in all material respects and disclose all Taxes required to be paid in respect of the Company or the Acquired Assets with respect to the Pre-Closing Tax Period.

(b) Company has established, in accordance with GAAP applied on a basis consistent with that of preceding periods, adequate reserves for the payment of all Taxes which arise from or with respect to the Acquired Assets or the operation of the Business and are incurred in or attributable to the Pre-Closing Tax Period (that would not be released pursuant to the Section 363/365 Order), the non-payment of which would result in a Lien on any Acquired Asset, or would otherwise reasonably be expected to have a Material Adverse Effect.

(c) Except as reserved for on the Company Financial Statements, there is no claim, action, audit, assessment, suit or other proceeding now pending or threatened expressly asserting that Company is liable for any Tax in any jurisdiction.

**SECTION 3.14. *Employee Benefit Plans.*** (a) Schedule 3.14(a) lists each material "employee benefit plan", as such term is defined in Section 3(3) of ERISA and each material employment, severance or other similar contract and any material arrangement, policy, plan or arrangement providing for insurance coverage (including any self-insured arrangements), workers' compensation, disability benefits, supplemental unemployment benefits, vacation benefits, retirement benefits or for deferred compensation, profit-sharing, bonuses, stock options, stock appreciation or other forms of incentive compensation or post-retirement insurance, compensation or benefits which (i) is entered into, maintained or contributed to, as the case may be, by Company or any of its Subsidiaries or ERISA Affiliates and (ii) covers any employee of Company. Such contracts, plans and arrangements are hereinafter referred to collectively as the "Benefit Arrangements."

(b) With respect to each Benefit Arrangement, Company has provided (or will prior to Closing provide) (i) a true and complete copy of such plan document and trust agreement and group annuity contract relating thereto (or, in the case of unwritten plans, descriptions thereof), (ii) the most recently filed Form 5500 and (iii) the most recent summary plan description for each Benefit Arrangement for which such summary plan description is required. Each Benefit Arrangement has been maintained in substantial compliance with its terms and with the requirements prescribed by any and all statutes, orders, rules and regulations which are applicable to such Benefit Arrangement except where any such failure to do so would not, individually or in the aggregate, reasonably be expected to have a Material Adverse Effect.

(MP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

(c) No Benefit Arrangement is (i) a Multiemployer Plan or (ii) subject to Title IV of ERISA.

(d) Each Benefit Arrangement which is intended to be qualified under Section 401(a) of the Code has received an opinion, determination, advisory or notification letter from the Internal Revenue Service that it is so qualified or has remaining a period of time to obtain such a letter from the IRS, and no event has occurred since the date of such determination that would reasonably be expected to result in the revocation of, or adversely affect, such qualification. Company has furnished to Buyer copies of the most recent Internal Revenue Service determination, opinion, or notification letters with respect to each such Plan.

(e) With respect to the employees of the Business, there are no employee post-retirement medical or health plans in effect, except as required by Section 601 of ERISA and Buyer shall have no responsibility for any such retiree benefits other than as set forth in Article 6.

(f) Except as set forth on Schedule 3.14(f), no Transferred Employee will become entitled to any retirement, severance or similar benefit solely as a result of the transactions contemplated hereby.

(g) There is no contract, agreement, plan or arrangement covering any Transferred Employee that, individually or collectively, would give rise to the payment of any amount that would not be deductible pursuant to the terms of Code Section 280G.

(h) Schedule 3.14(h) sets forth a true and complete list of the names, titles, and annual salaries of all employees of the business of Company whose annual base salary exceeds \$100,000.

(i) Since the Balance Sheet Date and other than as set forth in Schedule 3.14(i), there has not been any adoption or amendment in any material respect by Company, any of its Subsidiaries or any Affiliate of any Benefit Arrangement, or any material change in any actuarial or other assumption used to calculate funding obligations with respect to any Benefit Arrangement, or any change in the manner in which contributions to any Benefit Arrangement are made or the basis on which such contributions are determined.

**SECTION 3.15. Environmental Matters.** (a) Except as disclosed on Schedule 3.15:

(i) no notice, notification, demand, request for information, citation, summons or order has been received, no complaint has been filed,

no penalty has been assessed, and no action, claim, suit, proceeding or, to Company's knowledge, investigation or review is pending or, to the knowledge of Company, is threatened by any governmental entity or other Person in connection with the Company, any of its Subsidiaries or any of their respective assets or operations relating to or arising out of any Environmental Law or otherwise relating to or arising out of any Release or threatened Release of any Contaminant nor, to the knowledge of the Company, is there any basis therefor;

(ii) Company and each of its Subsidiaries is in compliance with all Environmental Laws and all Environmental Permits in all material respects; and

(iii) except as would not reasonably be expected to have a Material Adverse Effect, there are no liabilities of or relating to Company or any of its Subsidiaries of any kind whatsoever, whether accrued, contingent, absolute, determined, determinable or otherwise arising under or relating to any Environmental Law or otherwise relating to or arising out of any Release or threatened Release of any Contaminant, and there are no facts, conditions, situations or set of circumstances that would reasonably be expected to result in or be the basis for any such liability, and neither the Company nor its Subsidiaries are subject to any decree, judgment or settlement relating to the violation of any Environmental Law.

(b) There has been no environmental investigation, study, audit, test, review or other analysis conducted of which Company has knowledge in relation to the current or prior Business of Company or any of its Subsidiaries or any property or facility now or previously owned or leased by Company or any of its Subsidiaries that has not been delivered to Buyer at least five days prior to the date hereof.

(c) Neither Company nor any of its Subsidiaries owns, leases or operates or has owned, leased or operated any real property, or conducts or has conducted any operations, in New Jersey or Connecticut.

(d) For purposes of this Section 3.15, the terms "Company" and "Subsidiaries" shall include any entity that is, in whole or in part, a predecessor of Company or any of its Subsidiaries.

**SECTION 3.16. *Material Contracts.*** (a) Except for the contracts disclosed in Schedule 3.16(a), Company or any of its Subsidiaries is not a party to or bound by:

(NIP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

- (i) any written debt instrument, including, without limitation, any loan agreement, line of credit, promissory note, security agreement or other evidence of indebtedness, where Company or any of its Subsidiaries is a lender, borrower or guarantor, other than such instruments (A) with an outstanding principal amount not in excess of \$150,000 or (B) entered into subsequent to the date of this Agreement in the ordinary course consistent with past practice and Section 5.01;
- (ii) any written contract or commitment that would materially restrict any assignee of the Business or the Acquired Assets from engaging in any industry or any line of business in any location;
- (iii) any written contract or commitment in excess of \$25,000 to which Company or any of its Subsidiaries is a party for any charitable contribution;
- (iv) any written agreement in excess of \$150,000 to which Company or any of its Subsidiaries is a party with respect to any assignment, discounting or reduction of any receivables of Company or such Subsidiary reflected in the Company Disclosure Documents as of the Balance Sheet Date;
- (v) any written joint venture or partnership agreement to which Company or any of its Subsidiaries is a party requiring payments by Company in excess of \$150,000;
- (vi) any written distributorship, sales agency, sales representative, reseller or marketing agreement to which Company or any of its Subsidiaries is a party, pursuant to which Company or any of its Subsidiaries have made or received aggregate payments exceeding \$150,000 calculated on a cash basis during the 24 month period ended December 31, 2000;
- (vii) any value added reseller, original equipment manufacturing, technology transfer, source code license or other license or any other agreement containing the right to sublicense software and/or technology, in each case, to which Company or any of its Subsidiaries is a party pursuant to which Company or any of its Subsidiaries have made or received aggregate payments exceeding \$150,000 calculated on a cash basis during the 24 month period ended December 31, 2000, other than agreements related to "off-the-shelf" software;

(viii) any agreement, option or commitment or right with, or held by, any third party to acquire any assets or properties, or any interest therein, of Company or any of its Subsidiaries, having a value in excess of \$150,000, except for contracts for the sale of licenses or inventory, machinery or equipment in the ordinary course of business;

(ix) any license of Intellectual Property by any third party to the Company or any of its Subsidiaries that Company or any of its Subsidiaries could not readily replace without a material impact on Company or such Subsidiary or that is not generally commercially available;

(x) any written employment contract involving annual compensation in excess of \$100,000 entered into by the Company or any of its Subsidiaries;

(xi) any other agreement, commitment, arrangement or plan not made in the ordinary course of business that is material to the Business; and

(xii) any outstanding leases, both capital and operating, or licenses, pursuant to which Company or any of its Subsidiaries has (A) obtained the right to use or occupy any real or tangible personal property under arrangements where the remaining obligation is more than \$150,000, exclusive of any renewal rights or (B) granted to any other Person the right to use any material item of machinery, equipment, furniture, vehicle or other personal property of Company or any of its Subsidiaries having an original cost of \$150,000 or more.

(b) Except as set forth on Schedule 3.16(a) of the Company Disclosure Schedule, (i) there are no oral contracts or commitments of the types described in Section 3.16(a), (ii) there are no contracts or commitments between Company or any of its Subsidiaries and any Affiliate, (iii) there are no contracts, commitments or arrangements (including with any employee) which require the payment of any compensation upon the occurrence of any change of control, (iv) there are no contracts to which Company or any of its Subsidiaries is a party which would create rights for any Person against Buyer or any of its Affiliates (other than rights against Company as in effect on the Closing Date) and (v) except as set forth in response to Section 3.14, there are no contracts or arrangements, except this Agreement, which provide for payment of any compensation, penalty or liquidated damages to any party solely as a result of the transactions contemplated hereby or in the event of the termination of such contract or arrangement on or following the Closing Date, which amount would not have been payable upon

(NPP) 17/12/2005/BANKRUPTCY.SALE/APPENDIX.A/EXCUSEN.WPD

such termination but for the consummation of the transactions contemplated hereby.

**SECTION 3.17. Intellectual Property.** (a) Subject to Section 3.04, Company and its Subsidiaries own, or are validly licensed or otherwise have the right to use, all Intellectual Property, material to the conduct of the Business (the "Company Intellectual Property Rights"). Schedule 3.17(a) of the Company Disclosure Schedule contains a list of all such registered Company Intellectual Property Rights owned by Company (other than trade secrets and computer programs which are licensed to Company or any of its Subsidiaries and are generally commercially available).

(b) Except as disclosed on Schedule 3.17(b) of the Company Disclosure Schedule, neither Company nor any of its Subsidiaries has infringed upon or any Intellectual Property or other proprietary information of any other Person; neither Company nor any of its Subsidiaries has received any written charge, complaint, claim, demand or notice alleging any such infringement, misappropriation or violation (including any claim that Company or any of its Subsidiaries must license or refrain from using any Company Intellectual Property Rights or other proprietary information of any other Person) which has not been settled or otherwise fully resolved except, in each case, for such infringement, misappropriation or violation as would not be material to the conduct of the Business.

(c) Subject to Section 3.04, except as disclosed on Section 3.17(c) of the Company Disclosure Schedule, assuming that Buyer continues to operate the business of Company and its Subsidiaries as presently conducted, and without taking into account any of Buyer's agreements or intellectual property rights, then Buyer's use of the Company Intellectual Property Rights or other proprietary information which is material to the conduct of the business of Company and its Subsidiaries will not infringe upon, misappropriate or otherwise come into conflict with the Company Intellectual Property Rights or other proprietary information of any other Person except, in each case, for such infringement, misappropriation or violation as would not be material to the conduct of the Business.

(d) Each employee, agent, consultant, officer, director or contractor who has contributed to or participated in the creation or development of any copyrightable, patentable or trade secret material on behalf of Company, any of its Subsidiaries or any predecessor in interest thereto either: (i) is a party to an agreement, a copy of which has been made available to Buyer, under which Company or one of its Subsidiaries is deemed to be the original owner/author of all property rights therein; or (ii) has executed an assignment or an agreement to

(DIP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

assign in favor of Company, such Subsidiary or such predecessor in interest, as applicable, all right, title and interest in such material, a copy of which assignment or agreement to assign has been made available to Buyer.

(e) Except as set forth on Schedule 3.17, (i) Company and its Subsidiaries have not sold, assigned, transferred, licensed or sublicensed, or entered into any contract to sell, assign, transfer or sublicense their Company Intellectual Property Rights other than in the ordinary course of business consistent with past practices and (ii) Company and its Subsidiaries have not entered into any contract or other arrangement pursuant to which Company or such Subsidiary has agreed or is obligated to license, transfer or place in escrow the source code for any of its products (prior or current), other than escrow agreements restricting the use of source code after release to maintenance of the end-user's installation or the distributor's installed base.

(f) To the knowledge of Company no officer, director or employee of Company or any of its Subsidiaries, has any interest in any Company Intellectual Property Rights (other than as a stockholder of Company) that is material to the business or operations of Company.

(g) Except as disclosed on Schedule 3.17(g), none of the material development activities relating to Company Intellectual Property Rights were undertaken or performed outside of the United States.

**SECTION 3.18. Valid Title.** Upon consummation of the Section 363/365 Sale upon the terms and subject to the conditions described herein, Sellers shall have transferred good and valid title to the Section 363 Assigned Assets, free and clear of any claims or Liens of Persons other than Buyer except for any Permitted Exceptions. Subject to Section 3.04, and except for Section 365 Assumed Rights that are not, individually or in the aggregate, material to the conduct of the Business, upon consummation of the Section 363/365 Sale upon the terms and subject to the conditions described herein, Sellers shall have transferred good and valid title to the Section 365 Assumed Rights, free and clear of any claims or Liens of Persons other than Buyer except for any Permitted Exceptions. Subject to Section 3.04, other than Section 365 Assumed Rights that are not, individually or in the aggregate, material to the conduct of the Business, and other than the Excluded Assets, the Acquired Assets constitute all the assets, properties, rights and interests used by Company in the Business as conducted at all times since December 31, 2000. Subject to Section 3.04, other than Section 365 Assumed Rights that are not, individually or in the aggregate, material to the conduct of the Business, and other than the Excluded Assets, no assets, properties, rights and interests of any kind whatsoever are necessary to conduct the Business, exclusive of working capital.

(SJP) 17173005/BANKRUPTCY.SALE/AP AD 63.apa.avaya.execution.wpd

**SECTION 3.19. Employment Matters.** Within three business days of the date of this Agreement, Company shall deliver to Buyer a true and correct copy of the organizational chart of Company, identifying all officers and their functional responsibilities within Company and all of the other employees of Company reporting directly or indirectly primarily to such officers. Each of Company and its Subsidiaries has complied in all material respects with all applicable laws, rules and regulations respecting employment and employment practices, terms and conditions of employment, wages and hours, and neither Company nor any Subsidiary is liable for any arrears of wages or any Taxes or penalties for failure to comply with any such laws, rules or regulations, except for such failures to comply or liabilities as would not reasonably be expected to have a Material Adverse Effect on Company; (b) there are no controversies pending or, to the knowledge of Company, threatened between Company or any Subsidiary and any of their respective employees, which controversies have or would reasonably be expected to reasonably be expected to have a Material Adverse Effect; (d) neither Company nor any Subsidiary is a party to any collective bargaining agreement or other labor union contract applicable to Persons employed by Company or any such Subsidiary, nor, to the knowledge of Company, are there any activities or proceedings of any labor union to organize any such employees; (e) there are no unfair labor practice complaints pending against Company or any of its Subsidiaries before the National Labor Relations Board or any current union representation questions involving employees of Company or any Subsidiary; (f) there is no strike, slowdown, work stoppage or lockout existing, or, to the knowledge of Company, threatened, by or with respect to any employees of Company or any Subsidiary; (g) except as set forth on Schedule 3.19(g) of Company Disclosure Schedule, no charges are pending before the Equal Employment Opportunity Commission or any state, local or foreign agency responsible for the prevention of unlawful employment practices with respect to Company or any Subsidiary; (h) there are no claims pending against Company or any Subsidiary before any workers' compensation board which would reasonably be expected to have a Material Adverse Effect; (i) neither Company nor any of its Subsidiaries has received notice that any federal, state, local or foreign agency responsible for the enforcement of labor or employment laws intends to conduct an investigation of or relating to Company or any Subsidiary and, to the best knowledge of Company, no such investigation is in progress; and (j) to the knowledge of Company, the relationship of Company and its Subsidiaries with their employees is generally satisfactory.

**SECTION 3.20. Absence of Default.** Except as set forth in Schedule 3.21 of Company Disclosure Schedule, each of the leases, contracts and other agreements listed or required to be listed in Item 3.16 of the Company Disclosure Schedule that create obligations on any Person in excess of \$150,000 constitutes a valid and binding obligation of Company, assuming such agreements are binding

(MP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

and valid on the counterparties, and, to Company's knowledge is in full force and effect. Each of Company and its Subsidiaries has fulfilled and performed in all material respects its obligations under each such lease, contract or other agreement to which it is a party to the extent such obligations are required by the terms thereof to have been fulfilled or performed through the date hereof (except for any such lease, contract or other agreement which, by its terms, will expire prior to the Closing Date) and neither Company nor any such Subsidiary is alleged in writing to be, in breach or default under, nor is there or is there alleged in writing to be any basis for termination of, any such lease, contract or other agreement. To the knowledge of Company, no other party to any such lease, contract or other agreement has breached or defaulted thereunder. No act or omission of Company has occurred which, with the passage of time or the giving of notice or both, would constitute a material default or breach by Company or, to the knowledge of Company, by any such other party. Company is not currently renegotiating any such lease, contract or other agreement or paying liquidated damages in lieu of performance thereunder. Complete and correct copies of each such lease, contract or other agreement and any amendments thereto have heretofore been made available to Buyer.

**SECTION 3.21. Disclosure.** None of the representations or warranties of Company contained herein and none of the information contained in the Company Disclosure Schedule and none of the other information or documents furnished or made available to Buyer by Sellers, when taken as a whole, contains, or at the Closing will contain, any untrue statement of a material fact or omits, or at the Closing will omit, to state a material fact required to be stated herein or therein necessary to make the statements herein or therein, in light of the circumstances under which they were made, not misleading in any material respect.

#### ARTICLE 4 REPRESENTATIONS AND WARRANTIES OF BUYER

Buyer represents and warrants to Company, as of the date hereof and as of the Closing Date except as otherwise provided herein, except as disclosed in the Buyer Disclosure Schedules, as follows:

**SECTION 4.01. Corporate Existence and Power.** Buyer is a corporation duly incorporated, validly existing and in good standing under the laws of its jurisdiction of incorporation and has all corporate powers and all governmental licenses, authorizations, permits, consents and approvals required to carry on its business as now conducted, except for those licenses, authorizations, permits, consents and approvals the absence of which would not have, individually or in

(MP) 17173005/BANKRUPTCY.SALE/APP/363.apa.avays.execution.wpd

the aggregate, a material adverse effect on Buyer, its financial condition or results of operations or materially impair Buyer's ability to perform its obligations under this Agreement or to consummate the transactions contemplated by this Agreement.

**SECTION 4.02. *Corporate Authorization.*** The execution, delivery and performance by Buyer of this Agreement and the consummation by Buyer of the transactions contemplated hereby are within the corporate powers of Buyer and have been duly authorized by all necessary corporate action. Assuming this Agreement constitutes a valid and binding obligation of Company, this Agreement constitutes a valid and binding agreement of Buyer, enforceable against Buyer in accordance with its terms, except as enforceability against Buyer may be limited by applicable bankruptcy, reorganization, insolvency, moratorium, and other laws of similar application affecting creditors' rights generally from time to time in effect and to general equitable principles.

**SECTION 4.03. *Governmental Authorization.*** The execution, delivery and performance by Buyer of this Agreement and the consummation by Buyer of the transactions contemplated hereby require no approval or action by or in respect of, or filing with, any governmental body, agency, official or authority, domestic, foreign or supranational, other than consents, approvals or authorizations of the Bankruptcy Court, compliance with any applicable requirements of the HSR Act, any approvals, actions or filings the absence of which would not be reasonably expected to have, individually or in the aggregate, a material adverse effect on Buyer or materially to impair the ability of Buyer to consummate the transactions contemplated by this Agreement.

**SECTION 4.04. *Non-Contravention.*** The execution, delivery and performance by Buyer of this Agreement and the consummation by Buyer of the transactions contemplated hereby do not and will not contravene, conflict with, or result in any violation or breach of any provision of the certificate of incorporation or bylaws of Buyer, assuming compliance with the matters referred to in Section 4.03, contravene, conflict with, or result in any violation or breach of any provision of any law, rule, regulation, judgment, injunction, order or decree except for such contraventions, conflicts and violations that would not be reasonably expected to have, individually or in the aggregate, a material adverse effect on Buyer or materially to impair the ability of Buyer to perform its obligation under this Agreement or to consummate the transactions contemplated by this Agreement.

**SECTION 4.05. *Finders' Fees.*** Except for J.P. Morgan H&Q, whose fees will be paid by Buyer, there is no investment banker, broker, finder or other intermediary that has been retained by or is authorized to act on behalf of Buyer

(MP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

who might be entitled to any fee or commission from Company or any of its Affiliates upon consummation of the transactions contemplated by this Agreement.

**SECTION 4.06. *Financing.*** Buyer has sufficient cash, available lines of credit or other sources of immediately available funds to enable it to pay the Purchase Price and to pay all fees and expenses related to the Section 363/365 Sale.

## ARTICLE 5 COVENANTS

**SECTION 5.01. *Conduct of the Business.*** (a) From the date hereof until the Closing, Company shall (and shall cause each of its Subsidiaries to):

- (i) maintain its existence in good standing;
- (ii) maintain the general character of its business and properties and conduct its business in the ordinary and usual manner consistent with past practices, except as expressly permitted by this Agreement;
- (iii) maintain business and accounting records consistent with past practices; and
- (iv) use all reasonable efforts (A) to preserve its business intact, (B) to keep available to Company the services of its present officers and employees, and (C) to preserve for Company or such Subsidiary the goodwill of its suppliers, customers and others having business relations with Company or such Subsidiary.

(b) Unless otherwise provided for herein or approved by Buyer in writing, from the date hereof until the Closing, Company shall not (and shall not permit any of its Subsidiaries to):

- (i) declare, set aside, make or pay any dividend or other distribution, payable in cash, property or otherwise with respect to any of its capital stock;
- (ii) redeem, purchase or otherwise acquire, directly or indirectly, any of its capital stock;

CMF\17173005\BANKRUPTCY\SALE\APADG63.apw\wya.execution.wpd

- (iii) incur any indebtedness for borrowed money or issue any debt securities or assume, guarantee or endorse, or otherwise as an accommodation become responsible for, the obligations of any Person, or make any loans or advances, except for indebtedness contemplated by the Credit Agreement Term Sheet or similar commercially available financing;
- (iv) except as otherwise contemplated by this Agreement, (A) acquire (including, without limitation, by merger, consolidation, or acquisition of stock or assets) any corporation, partnership, other business organization or any division thereof or any material amount of assets; (B) enter into any contract or agreement other than in the ordinary course of business, consistent with past practice; (C) authorize any capital commitment which is in excess of \$50,000 or capital expenditures which are, in the aggregate, in excess of \$50,000, except as contemplated in Schedule 3.08(g) of the Company Disclosure Schedule; or (D) enter into or amend any contract, agreement, commitment or arrangement with respect to any matter set forth in Section 5.01(b)(iii) or this Section 5.01(b)(iv);
- (v) except as otherwise contemplated by this Agreement, sell, lease, license, mortgage, pledge or subject to Lien or otherwise encumber or subject to any Lien or otherwise dispose of any of its properties or assets (including securitizations), other than sales or licenses of goods in the ordinary course of business consistent with past practice;
- (vi) enter into, agree to enter into or amend any employment agreement except for new hires in the ordinary course of business;
- (vii) assume, guarantee or otherwise become responsible for the obligations of any other Person or agree to so do;
- (viii) except as set forth in Schedule 5.01(b)(vii) of the Company Disclosure Schedule, take any action, other than in the ordinary course of business and consistent with past practice, with respect to accounting policies or procedures (including, without limitation, procedures with respect to the payment of accounts payable and collection of accounts receivables); with respect to any Taxes that will be Assumed Liabilities, make any Tax election or settle or compromise any material federal, state, local or foreign income Tax liability;
- (ix) pay, discharge or satisfy any claim, liability or obligation (absolute, accrued, asserted or unasserted, contingent or otherwise), other

than the payment, discharge or satisfaction, reflected or reserved against in the Company Balance Sheet or otherwise in the ordinary course of business and consistent with past practice, of such liabilities in the ordinary course of business and consistent with past practice;

(x) except in connection with the sale, licensing or other distribution of Company's products in the ordinary course of business and consistent with past practice, sell, assign, transfer, license, sublicense, pledge or otherwise encumber any of the Intellectual Property Rights;

(xi) except as required by law or as contemplated hereby, enter into, adopt or amend in any material respect or terminate any Benefit Arrangement or any other agreement, plan or policy involving Company or its Subsidiaries, and one or more of its directors, officers or employees, or materially change any actuarial or other assumption used to calculate funding obligations with respect to any pension plan, or change the manner in which contributions to any pension plan are made or the basis on which such contributions are determined;

(xii) except for normal increases in the ordinary course of business consistent with past practice that, in the aggregate, do not materially increase benefits or compensation expenses of Company or its Subsidiaries, or as contemplated hereby or by the terms of any employment agreement in existence on the date hereof, increase the cash compensation of any director, executive officer or other key employee or pay any benefit or amount not required by a plan or arrangement as in effect on the date of this Agreement to any such Person; or

(xiii) announce an intention, commit or agree to do any of the foregoing.

**SECTION 5.02. Marketing Period.** In addition to the marketing efforts carried out to date, from and after the date of the Interim Order, Company shall solicit "higher or better" offers for the Business, pursuant to the bidding procedures set forth on Exhibit C hereto or to such additional procedures for soliciting "higher or better" offers, which procedures are approved by the Bankruptcy Court in the Interim Order (the "Bidding Procedures"). Except as provided for in the Bidding Procedures, Company shall not amend, waive, modify or supplement in any material respect the Bidding Procedures. If Company determines in the good faith exercise of its business judgment that a Competing Transaction provides a greater net benefit to the estates of Sellers, after deduction (in the case of bids other than that of Buyer) of the Topping Fee and of \$500,000 (the maximum amount of the fees and expenses of Buyer to be paid by Company

(MP) 17173/005/BANKRUPTCY.SALE/APA/J63.apa.avaya.execution.wpd

herein), and such Competing Transaction is approved by the Bankruptcy Court, Company shall have the right to enter into an agreement providing for the Competing Transaction and to terminate this Agreement pursuant to Section 9.01(a)(ii).

**SECTION 5.03. *Bankruptcy Court Approvals.*** (a) Company hereby confirms that it is critical to the process of arranging an orderly sale of Company's assets to proceed by selecting Buyer to enter into this Agreement in order to present the Bankruptcy Court with arrangements for obtaining the highest realizable prices for such assets and that, without Buyer's having committed substantial time and effort to such process, the estates of Company would have to employ a less orderly process of sale and thereby both incur higher costs and risk attracting lower prices. Company further confirms that the undertaking of Buyer to pay the Purchase Price while allowing this Agreement to be subject to competitive bidding gives the estate the assurance of a minimum purchase price, and restricts Buyer's options in a manner that no reasonable Person would consent absent assurance of payment of the Topping Fee and expenses set forth herein. Accordingly, the contributions of Buyer to the process have indisputably provided very substantial benefit to the estate of Company. Company acknowledges that Buyer would not have invested the effort in negotiating and documenting the transaction provided for herein and incurring duties to pay its outside advisors and to commit to pay the Purchase Price if Buyer was not entitled to the Topping Fee plus reasonable fees and disbursements of its advisors incurred as a result of Buyer's attempt to purchase the Acquired Assets as provided in this Agreement, if Buyer is not the successful bidder for the Acquired Assets.

(b) As promptly as practicable after the date hereof, Company shall file and serve motions with the Bankruptcy Court seeking

(i) an order (the "Interim Order")

(A) approving the Topping Fee and all other payments to Buyer arising under this Agreement as joint and several obligations of Company having priority as an administrative expense in their cases before the Bankruptcy Court,

(B) approving the Bidding Procedures relating to the sale of the Acquired Assets under Sections 363 and 365 of the Bankruptcy Code, and the adequacy of notice to creditors and parties in interest for the approval of the transactions contemplated hereby and thereby, and

(C) setting a date for a hearing on the asset sale; and

(XIP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

(ii) an order (the "Section 363/365 Sale Order")

(A) authorizing Company to sell the Acquired Assets to Buyer pursuant to this Agreement and Sections 363 and 365 of the Bankruptcy Code, free and clear of all Liens in or on the Acquired Assets (including any and all "claims and interests" in the Acquired Assets within the meaning of Section 363(f) of the Bankruptcy Code), other than Liens and claims related to the Assumed Liabilities and Permitted Exceptions and otherwise free and clear of claims and liabilities, such that Buyer shall not, among other things, incur any liability with respect to any Existing Claim, Excluded Liability or otherwise as a successor to the business of Company, and

(B) authorizing, among other things, Company, pursuant to Section 365 of the Bankruptcy Code, to assume and to assign to Buyer the Section 365 Assumed Rights, which shall include provisions, upon notice to all licensors of Intellectual Property and all governmental and other entities that have issued permits, licenses or authorizations to Company, for their assignment to Buyer under Section 365 of the Bankruptcy Code free and clear of claims, obligations and defaults which occurred on or prior to the effective time of such assignment.

(c) Company shall use commercially reasonable efforts to obtain the Interim Order no later than February 28, 2001, and the Section 363/365 Order no later than March 31, 2001. The Interim Order and the Section 363/365 Order shall be in forms reasonably acceptable to Buyer and Company, and the motions relating to the Interim Order and the Section 363/365 Order shall be in form and substance satisfactory to Buyer.

(d) Subject to the Interim Order, Company shall promptly make any filings, take all actions, and use all reasonable efforts to obtain any and all other approvals and orders necessary or appropriate for consummation of the transactions contemplated hereby, subject to their obligations to comply with any order of the Bankruptcy Court.

(e) If an appeal is taken, or a stay pending appeal is requested or reconsideration is sought, from either the Interim Order or the Section 363/365 Order, Company shall immediately notify Buyer of such appeal or stay request and shall provide to Buyer within one business day a copy of the related notice of appeal or order of stay or application for reconsideration. Company shall also

provide Buyer with written notice and copies of any other or further notice of appeal, motion or application filed in connection with any appeal from or application for reconsideration of, either of such orders and any related briefs. Company shall use all reasonable efforts to defend against such appeals or requests for stay or modification.

(f) Company shall notify, as is required by the Bankruptcy Code, all parties entitled to notice of the Section 363/365 Motion, the Interim Motion, the Interim Order and/or the Section 363/365 Order, as modified by orders in respect of notice which may be issued at any time and from time to time by the Bankruptcy Court.

**SECTION 5.04. *Access and Information.*** After entry of the Interim Order, Company shall afford to Buyer and to Buyer's financial advisors, legal counsel, accountants, consultants, financing sources and other authorized representatives reasonable access during normal business hours throughout the period prior to the Closing Date to the books, records, properties and personnel of Company and, during such period, shall furnish as promptly as practicable to Buyer any and all such information as Buyer may reasonably may request, including all pleadings and other documents or schedules filed with the Bankruptcy Court, *provided that* (a) such access does not unreasonably interfere with the normal operations of Company or its business, (b) Company need not disclose any information that Company concludes (based upon advice of counsel) is privileged or confidential in connection with the Existing Claims, and (c) all requests for information and access to Company's facilities, and all proposed contacts with Company personnel shall be approved in advance (which approval shall not unreasonably be withheld) by its Chief Executive Officer, General Counsel or Chief Financial Officer.

**SECTION 5.05. *Books and Records.*** (a) Buyer agrees to make copies of all the business records and files being transferred to Buyer pursuant to this Agreement and to retain such copies for seven years after the Closing.

(b) From and after the Closing under this Agreement, Buyer shall allow Company and any of its directors, officers, employees, counsel, representatives, accountants and auditors (collectively, the "Company Representatives") access to Transferred Employees and all business records and files of Company or its business that are transferred to Buyer in connection herewith, which are reasonably required by such Company Representatives in order to complete the Chapter 11 Case and resolve the Existing Claims, during regular business hours and upon reasonable notice at Company's former offices or elsewhere as reasonably required and the Company Representatives shall have the right to meet with such Transferred Employees and to make copies of any such records and files; *provided, however,* that any such access or copying shall be had

(NTP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

or done in such a manner so as not to unreasonably interfere with the normal conduct of Buyer's business or operations. This Section 5.05 shall cease to be enforceable upon the later of (i) the date Company completes the Chapter 11 Case and (ii) the 9 month anniversary of the Closing.

**SECTION 5.06. *All Reasonable Efforts.*** Subject to the terms and conditions herein, except as provided by the Bankruptcy Code, the Bankruptcy Rules or any other orders entered or approvals or authorizations granted by the Bankruptcy Court in the Chapter 11 Case, including any order contemplated hereby, each of the parties hereto agrees to use all reasonable efforts to take, or cause to be taken, all action and to do, or cause to be done, all things necessary, proper or advisable under applicable laws and regulations, to consummate the transactions contemplated by this Agreement. In further and not in limitation of the foregoing, each party hereto agrees to make an appropriate filing of a Notification and Report Form pursuant to the HSR Act with respect to the transactions contemplated hereby as promptly as practicable and in any event within 10 business days of the date hereof and to supply as promptly as practicable any additional information and documentary material that may be requested pursuant to the HSR Act and to take such actions as may be reasonably necessary to cause the expiration or termination of the applicable waiting periods under the HSR Act as soon as practicable, provided that nothing contained herein shall be interpreted or construed as requiring Buyer to sell, dispose of, transfer or license any of its assets or properties or to take any other action which Buyer concludes in its sole discretion would be detrimental to Buyer or its business in order to facilitate such expiration or termination.

**SECTION 5.07. *Further Assurances.*** In addition to the provisions of this Agreement, from time to time after the Closing Date, Company and Buyer will use all reasonable efforts to execute and deliver such other instruments of conveyance, transfer or assumption, as the case may be, and take such other action as may be reasonably requested to implement more effectively the conveyance and transfer of the Acquired Assets to Buyer and the assumption of the Assumed Liabilities by Buyer. Without limiting the generality of the foregoing, at Buyer's request, Company shall file appropriate motions in the Bankruptcy Court for the assumption and assignment to Buyer of any executory contracts and leases which were not identified in an exhibit to the Section 363/365 Order, and Company shall take such steps, as shall be required to assure that Buyer shall assume such agreements under Section 365 of the Bankruptcy Code free and clear of all claims, obligations and defaults which occurred as of or prior to the effective time of such assignment. Buyer and Company hereby irrevocably consent to the personal and subject-matter jurisdiction of the Bankruptcy Court for all purposes necessary to effectuate this Section. Company will seek to include in any plan of reorganization in the Chapter 11 Case supported by it, provision for retained

G:\TP\17173\005\BANKRUPTCY.SALE\APA\363.apa.svsya.execution.wpd

jurisdiction of the Bankruptcy Court to effectuate this Section 5.07, and will use all reasonable efforts to oppose any plan of reorganization which fails to include such provisions.

**SECTION 5.08. *Public Announcements.*** Buyer and Company shall consult with each other before issuing any press release or making any public statement with respect to this Agreement or the transactions contemplated hereby, and except as may be required by applicable law or any listing agreement with any national securities exchange, will not issue any such press release or make any such public statement prior to such consultation.

**SECTION 5.09. *Notices of Certain Events.*** (a) Company shall promptly notify Buyer of damage or destruction by fire or other casualty of any material Acquired Asset or if any material Acquired Asset becomes the subject of any proceeding or, to the knowledge of Company, threatened proceeding for the taking thereof or any part thereof or of any right relating thereto by condemnation, eminent domain or other similar governmental action.

(b) The Company shall give prompt notice to Buyer, and Buyer shall give prompt notice to the Company, of (i) the occurrence, or non-occurrence, of any event which would be likely to cause (A) any representation or warranty contained in this Agreement to be untrue or inaccurate in any material respect, (B) any covenant, condition or agreement contained in this Agreement not to be complied with or satisfied, or (C) termination rights to be triggered under Article 9; and (ii) any failure of the Company or Buyer, as the case may be, to comply with or satisfy any covenant, condition or agreement to be complied with or satisfied by it hereunder; provided that the delivery of any notice pursuant to this Section 5.10(b) shall not limit or otherwise affect the remedies available to the party receiving such notice.

**SECTION 5.10. *Name Change.*** Within 45 days after the Closing, Company agrees to use all reasonable efforts to cause Company to cease doing business under any name using the word "Quintus," and, if practicable without seeking stockholder approval, to change Company's legal name to some name not using the word "Quintus."

**SECTION 5.11. *Permits.*** Prior to the Closing Date, Company shall use all reasonable efforts to obtain consents to the transfer of such permits which are transferable to Buyer at or prior to Closing. Without limiting the requirements of Section 8.03, prior to and after the Closing, Company shall cooperate with Buyer with respect to the transfer of all permits.

**SECTION 5.12. *Transfer Taxes.*** To the fullest extent permitted by Section 1146(c) of the Bankruptcy Code and other applicable law, the making or delivery of any instrument of transfer pursuant hereto shall not be taxed under any law imposing a stamp tax or similar tax, and the instruments transferring the Acquired Assets to Buyer shall contain the following endorsement:

"Because this [instrument] has been authorized pursuant to Order of the United States Bankruptcy Court for the District of Delaware relating to a plan of reorganization of the Grantor, it is exempt from transfer taxes, stamp taxes or similar taxes pursuant to 11 U.S.C. §1146(c)."

If sales, use or other similar transfer Taxes are assessed in the United States at Closing or at any time thereafter solely as a result of the transfer of any other Acquired Assets pursuant to this Agreement, such Taxes incurred as a result of the transactions contemplated hereby shall be paid by Company. If sales, use or other similar Taxes are assessed in any jurisdiction outside the United States at Closing or at any time thereafter solely as a result of the transfer of any Acquired Assets of any Foreign Subsidiary pursuant to this Agreement, such Taxes shall be paid (i) by Company, to the extent such Taxes would have been payable if Buyer had purchased all of the outstanding stock of Company's Foreign Subsidiaries (rather than purchasing assets and liabilities of such Foreign Subsidiaries as set forth in Article 1) and (ii) by Buyer for the balance of such Taxes. Buyer and Company shall cooperate in providing each other with any appropriate resale exemption certifications and other similar documentation.

**SECTION 5.13. *Consents.*** Company shall use all reasonable efforts to obtain the consents pertaining to the Assigned Assets listed on Schedule 3.04; *provided* that Company shall not make any agreement or understanding adversely affecting the Business or the Assigned Assets after the Closing as a condition for obtaining any such consent except with the prior written authorization of Buyer.

**SECTION 5.14. *Excess Liabilities.*** At the Closing, if Company's liabilities described in paragraph 1 of Schedule 1.03 exceed \$30,000,000, Buyer may elect not to assume such liabilities of Company to the extent required to reduce such liabilities assumed to \$30,000,000.

**SECTION 5.15. *Acton, Massachusetts Real Property and Facility.*** Buyer has advised that it does not desire to acquire Company's real estate facilities at Acton, Massachusetts. The parties agree that (i) the Acton real estate will be an Excluded Asset and (ii) as promptly as reasonably practical after the date hereof, the parties will negotiate and enter into a three-year lease of the Acton real estate

from Company to Buyer at market rental and on market terms, such lease to be effective at the Closing of the transactions contemplated by this Agreement. As promptly as reasonably possible after negotiation of that lease, (i) Company shall select a real estate appraiser knowledgeable about the Acton real estate market, (ii) Buyer shall select a real estate appraiser knowledgeable about the Acton real estate market and (iii) the appraisers so selected shall select a third real estate appraiser knowledgeable about the Acton real estate market, and such appraisers shall independently provide appraisals of the fair market value of the Acton real estate, which appraisals shall take into account the three-year lease of the property to Buyer and the mortgages on the property. The cost of these appraisals will be split equally between Buyer and Company. The parties agree that (x) the average of the three appraisals shall be considered the fair market value of the Acton real estate for purposes of this Agreement, (y) in recognition of the fact that the Acton real estate will be an Excluded Asset, the Purchase Price shall be reduced by 80% of the average of the three quotes and (z) Company will have the right to sell the Acton real estate, subject to the lease, for its own account.

**SECTION 5.16. *Buyer Option to Take Stock of Foreign Subsidiaries.*** Notwithstanding the provisions of Sections 1.01 and 1.02, Buyer shall have the option, upon written notice to Company at least five days prior to the Closing Date, to purchase all outstanding shares of capital stock of either or both Foreign Subsidiaries in lieu of the assets and liabilities of such Subsidiary, provided that if such option is exercised with respect to a Foreign Subsidiary and any liability of such Foreign Subsidiary would otherwise count toward the \$30,000,000 limit set forth on Schedule 1.03, such liabilities shall continue to be so counted and such stock shall be deemed Acquired Assets.

**SECTION 5.17. *Employee Retention.*** Buyer agrees to make offers of employment to employees in Company's Engineering, Worldwide Customer Support Services and Worldwide Sales and Distribution organizations including cash incentives in an aggregate amount of at least \$10,000,000 and equity incentives consisting of options to purchase shares of Buyer common stock with an aggregate Black-Scholes value of \$10,000,000, and Buyer and Company agree to use all reasonable efforts to induce such employees to accept such offers of employment.

**SECTION 5.18. *Taxes.*** Company agrees to use all reasonable efforts to account for Taxes that will be Assumed Liabilities separately from other Assumed Liabilities, and to deliver a schedule of such Taxes to Buyer at the Closing.

**ARTICLE 6**  
**EMPLOYEES AND BENEFITS**

**SECTION 6.01. *Employees and Offers of Employment.*** (a) On or prior to the Closing Date, Buyer shall offer employment to all employees of the Business; *provided*, that Buyer may terminate at any time after the Closing Date the employment of any employee who accepts such offer; *provided, however*, that Buyer is solely responsible for any WARN Act notification and any liability under the WARN Act for any failure to notify employees, if any, relating to any termination of any of the employees on or after the Closing as a result of actions taken by Buyer. For purposes of the foregoing, Buyer acknowledges the prior terminations of employment by Company, including the reduction in force in December 2000. Any such offers shall be at salary or wage and benefit levels that are substantially comparable in the aggregate to the wage, benefits and severance protection made available by Buyer to similarly situated employees of Buyer, provided that nothing herein shall prevent Buyer from modifying the salary, wages and benefits at any time after the Closing Date. The employees who accept and commence employment with Buyer are hereinafter collectively referred to as the "Transferred Employees." Company will not take, and will cause each of its Subsidiaries not to take, any action which would impede, hinder, interfere or otherwise compete with Buyer's effort to hire any Transferred Employees.

(b) For a period of six months following the Closing Date, Buyer shall provide severance benefits no less favorable than those set forth on Schedule 3.14. In addition, Buyer agrees that it shall assume the obligations of Company under the Executive Severance Plan and Retention Bonus Programs described in Schedule 3.14(a)(1) and (2).

**SECTION 6.02. *Company Employee Benefit Plans.*** Accrued benefits or account balances of Transferred Employees under the Benefit Arrangements shall be fully vested as of the Closing Date.

**SECTION 6.03. *Buyers Benefit Plans.*** (a) Buyer or one of its Affiliates will recognize all service of the Transferred Employees with Company (or their predecessors) or any of their Affiliates, for purposes of eligibility to participate in and to vest under those employee benefit plans, in which the Transferred Employees are enrolled by Buyer or one of its Affiliates immediately after the Closing Date. Buyer shall cause all pre-existing condition exclusions under any medical and dental plans made available by Buyer to Transferred Employees to be waived in respect of such Employees. Buyer will in good faith determine whether to take into account expenses incurred by Transferred Employees under Company's medical and dental plans during the year that includes the Closing Date for purposes of satisfying deductible and coinsurance requirements and

(MP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

satisfaction of out-of-pocket provisions of Buyer's medical and dental plans in which Transferred Employees participate for such year, provided that the foregoing shall not require Buyer to do so.

(b) Company's 401(k) Plan shall be terminated immediately prior to the Closing Date. Such termination shall be effected in accordance with applicable law and regulations, and Company shall make or cause to be made, any required filings in connection therewith. Buyer or one of its Affiliates shall take such actions as may be necessary to make available to the Transferred Employees the opportunity to roll over eligible rollover distributions from the Company 401(k) Plan to a defined contribution plan maintained by Buyer or one of its Affiliates. Buyer or one of its Affiliates may require, as a condition to the acceptance of any such eligible rollover distribution, evidence satisfactory to Buyer of the qualified status of the 401(k) Plan, including a copy of a favorable determination letter from the Internal Revenue Service. Company may require, as a condition to the transfer of such eligible rollover distribution, transfer evidence satisfactory to Company of the qualified status of Buyer's defined contribution plan, including a copy of a favorable determination letter from the Internal Revenue Service. Each of the parties hereto shall pay its own expenses in connection with such transfer. Neither Buyer nor any of its Affiliates shall assume any other obligations or liabilities arising under or attributable to Company's 401(k) Plan, the same to be retained or assumed by Company.

(c) Buyer shall make COBRA continuation coverage available under Buyer's group health plans or Company's group health plans, as applicable, to the extent permitted by such plans, the underlying insurance policies and applicable law to each former employee of Company whose employment with Company was terminated prior to Closing and each of their qualified beneficiaries whose qualifying event occurred prior to or in connection with the Closing. For purposes of this paragraph, the foregoing terms shall have the meanings given to them under IRS regulations under Code Section 4980B.

(d) Buyer shall make COBRA continuation coverage available under Buyer's group health plans to each Transferred Employee whose employment with Buyer or its Affiliates is terminated after the Closing and each of their qualified beneficiaries whose qualifying event occurred after the Closing Date. For purposes of this paragraph, the foregoing terms shall have the meanings given to them under IRS regulations under Code Section 4980B.

**ARTICLE 7**  
**TAX MATTERS**

**SECTION 7.01. *Tax Cooperation.*** Buyer and Company agree to furnish or cause to be furnished to each other, upon request, as promptly as practicable, such information and assistance relating to the Business and the Acquired Assets (including access to books and records) as is reasonably necessary for the filing of all Tax Returns, the making of any election relating to Taxes, the preparation for any audit by any taxing authority, and the prosecution or defense of any claim, suit or proceeding relating to any Tax. Buyer shall retain all books and records with respect to Taxes pertaining to the Business, the Acquired Assets or the transactions contemplated hereby for a period of at least seven years following the Closing Date. Company shall retain any records retained by Company related to Taxes until liquidation. Each party shall provide the other with at least thirty days prior written notice before destroying or transferring custody of any such books and records, during which period the party receiving such notice can elect to take possession, at its own expense, of such books and records.

**SECTION 7.02. *Tax Reporting.*** Buyer will in good faith determine whether to prepare and furnish to each Transferred Employee a combined Form W-2 which shall reflect all wages and compensation paid to such employees for that portion of the calendar year in which the Closing Date occurs during which such employees were employed by Company as well as that portion of the year employed by Buyer (if any), with Buyer treated as a "successor employer" for purposes of Taxes imposed under the United States Federal Unemployment Tax, United States Federal Insurance Contribution Act and any other employment related Tax; provided that nothing in the foregoing shall require Buyer to do so. If Buyer does the foregoing, Buyer shall send to the appropriate Social Security Administration office a duly completed Form W-3 and accompanying copies of the duly completed Form W-2.

**ARTICLE 8**  
**CONDITIONS PRECEDENT**

**SECTION 8.01. *Conditions Precedent to Obligation of Company and Buyer.*** The respective obligations of each party to effect the transactions contemplated by this Agreement shall be subject to the satisfaction of the following conditions:

- (a) the Section 363/365 Order shall have been entered by the Bankruptcy Court and such order shall not have been stayed, modified, reversed or amended; and

(b) the waiting period, if any, under the HSR Act shall have expired or been terminated.

**SECTION 8.02. *Conditions Precedent to Obligation of Company.*** The obligation of Company to effect the transactions contemplated by this Agreement shall be subject to the satisfaction or waiver at or prior to the Closing Date of the following additional conditions:

(a) Buyer shall have performed and complied in all material respects with all agreements and conditions contained in this Agreement that are required to be performed or complied with by them prior to or at the Closing.

(b) Each of the representations and warranties of Buyer contained in Section 4 of this Agreement to the extent it is qualified by Material Adverse Effect shall be true and correct and each of the representations and warranties of Buyer to the extent it is not so qualified by Material Adverse Effect shall be true and correct except for breaches of such representations and warranties that would not have a material adverse effect on Buyer, its financial condition and results of operations, and its ability to perform its obligations under this Agreement and consummate the transactions contemplated by this Agreement, in each case, on and as of the Closing with the same effect as though such representations and warranties were made on and as of the Closing except for changes permitted by this Agreement and except to the extent that such representations and warranties expressly relate to an earlier date, in which case such representations and warranties shall be as of such earlier date. The Company shall have received a certificate dated the Closing Date and signed by the President or a Vice-President of Buyer, certifying that the conditions specified in clauses (a) and (b) of this Section 8.02 have been satisfied.

**SECTION 8.03. *Conditions Precedent to Obligation of Buyer.*** The obligation of Buyer to effect the transactions contemplated by this Agreement shall be subject to the satisfaction or waiver at or prior to the Closing Date of the following additional conditions:

(a) Company shall have performed and complied in all material respects with all agreements and conditions contained in this Agreement that are required to be performed or complied with by them prior to or at the Closing.

(b) Each of the representations and warranties of Sellers contained in Section 3 of this Agreement to the extent it is qualified by Material Adverse Effect shall be true and correct and each of the representations and warranties of Company to the extent it is not so qualified by Material Adverse Effect (except for the representations and warranties set forth in Section 3.17, which shall be true and correct) shall be true and correct except for breaches of such representations and warranties that would not reasonably be expected to have a Material Adverse Effect (disregarding any materiality qualification therein), in each case, on and as of the Closing with the same effect as though such representations and warranties were made on and as of the Closing except for changes permitted by this Agreement and except to the extent that such representations and warranties expressly relate to an earlier date, in which case such representations and warranties shall be as of such earlier date. The Buyer shall have received a certificate dated the Closing Date and signed by the President or a Vice-President of Company, certifying that the conditions specified in clauses (a) and (b) of this Section 8.03 have been satisfied.

(c) No judgment, order, decree, statute, law, ordinance, rule or regulation, entered, enacted, promulgated, enforced or issued by any court or other governmental authority of competent jurisdiction or other legal or prohibition (collectively, "Restraints") shall be in effect with respect to the transactions contemplated hereby, and there shall not be pending any suit, action or proceeding by any governmental authority (i) preventing the consummation of the Closing or (ii) which otherwise is reasonably likely to have a Material Adverse Effect; provided that each of the parties shall have used all reasonable efforts to prevent the entry of any such Restraints and to appeal as promptly as possible any such Restraints that may be entered.

(d) No event or events shall have occurred that constitutes or would reasonably be expected to constitute a Material Adverse Effect on the Business, the Assigned Assets or Assumed Liabilities.

(e) Company shall have received all necessary consents, in form and substance satisfactory to Buyer, from the other parties to each agreement, contract, lease or other instrument set forth on Schedule 8.03.

(f) Company shall have delivered to Buyer all documents and instruments reasonably satisfactory to Buyer necessary to transfer the Assigned Assets and Business and to assume the Assumed Liabilities.

(g) Buyer shall have received a certificate from Company certifying that Company has never been and is not a United States real property holding corporation within the meaning of Section 897(c)(2) of the Code during the applicable period specified in Section 897(c)(1)(A)(ii) of the Code pursuant to Treas. Reg. Sec. 1.897-2(h) and Treas. Reg. Sec. 1.1445-2(c)(3)(i) at the Closing.

(h) Buyer shall have received letters accepting employment with Buyer from (i) not less than 50% of the employees in Company's Engineering organization, (ii) not less than 50% of the employees in Company's Worldwide Customer Support Services organization and (iii) not less than 50% of the employees in Company's Worldwide Sales and Distribution organization, in each case, based upon the number of persons accepting such positions and the number of employees in each such organization on the date hereof, and each such letter shall be in full force and effect and shall not have been rescinded, provided that this condition shall not be applicable if Buyer has failed to satisfy its obligations under Section 5.17.

## ARTICLE 9 TERMINATION, AMENDMENT AND WAIVER

**SECTION 9.01. *Termination.*** This Agreement may be terminated:

(i) by mutual written agreement of Company and Buyer prior to the Closing Date;

(ii) by Company or Buyer if a Competing Transaction is approved by the Bankruptcy Court whether or not in accordance with the Bidding Procedures;

(iii) at any time before the Closing, (A) by Buyer if any of the conditions set forth in Sections 8.01 or Section 8.03 shall have become incapable of fulfillment or cure and shall not have been waived by Buyer, *provided* that Buyer is not then in breach of this Agreement, or (B) by Company if any of the conditions set forth in Section 8.01 or Section 8.02 shall have become incapable of fulfillment or cure and shall not have been waived by Company, *provided* that Company is not then in breach of this Agreement.

(iv) at any time after April 30, 2001, (A) by Company if the

• (NP) 1717M05/BANKRUPTCY.SALE/APA363.apa.exe/execution.wpd

Closing fails to occur on or before such date, unless such failure is due to the action or inaction of Company, or (B) by Buyer if the Closing fails to occur on or before such date, unless such failure is due to the action or inaction of Buyer, provided that Buyer, by written notice to Company, may extend such date to a date not later than May 31, 2001, and provided further that in the event Buyer so extends such date, Buyer shall also extend to Company such additional amounts for working capital pursuant to the terms set forth in the Credit Agreement Term Sheet as shall be reasonably necessary to fund the operations of Company until Closing, *provided that the amounts advanced hereunder shall not exceed \$5,000,000 in the aggregate (exclusive of any amounts advanced as contemplated by the Credit Agreement Term Sheet);*

(v) by Buyer, at any time within 14 days after the earliest of (a) March 15, 2001 if the Interim Order has not been entered by the Bankruptcy Court, (b) the date the Bankruptcy Court denies the Interim Order and (c) the date the Interim Order is stayed or materially modified in a manner not reasonably acceptable to Buyer; if Buyer fails to terminate this Agreement within 14 days of such date, Buyer shall be deemed to have waived their rights under this Section 9.01(a)(v);

(vi) at any time after April 30, 2001, by Buyer or Company if by such date the Section 363/365 Order has not been entered;

(vii) by Company if the Closing has not occurred as the result of Buyer's failure to consummate the transactions contemplated by this Agreement within 10 days after the satisfaction of the conditions set forth in Sections 8.01 and 8.03, provided that Company is willing and able to close;

(viii) by Buyer if the Closing has not occurred as the result of Company's failure to consummate the transactions contemplated by this Agreement within 10 days after the satisfaction of the conditions set forth in Section 8.01 and 8.02, provided that Buyer is willing and able to close;

(ix) by Buyer in the event of a material breach of the covenants contained in Section 5.02; or

(x) by either Buyer or Company if the other party is in material breach of its covenants in this Agreement and fails to cure such breach within 15 days of notice of such breach by the non-breaching party, provided that no party may terminate the Agreement under this clause (x) if such party is in material breach of its obligations under this Agreement.

**SECTION 9.02. *Effect of Termination.*** If this Agreement is terminated under Section 9.01, written notice thereof will forthwith be given to the other parties and this Agreement will thereafter become void and have no further force and effect and, except for those provisions that expressly survive the termination of this Agreement, all further obligations of Company and Buyer to each other under this Agreement will terminate without further obligation or liability of Company or Buyer to the other, except that:

- (a) each of the parties will treat all documents, workpapers and other materials of any other party which were obtained in connection with the transactions contemplated by this Agreement in accordance with the Confidentiality Agreement;
- (b) if this Agreement is terminated by Company pursuant to Section 9.01(vii) or (x), provided that Company either has satisfied or is reasonably likely to satisfy the conditions set forth in this Agreement which are within Company's control to satisfy, Buyer shall pay Sellers' actual and reasonable legal expenses, and shall be liable to Company for any damages resulting from such breach; and
- (c) if this Agreement is terminated pursuant to Section 9.01(ii), or if this Agreement is terminated by Buyer pursuant to Section 9.01(viii), (ix) or (x) and within six months thereafter a sale of substantially all of the Acquired Assets or any significant portion thereof in a single transaction or a series of transactions or recapitalization or reorganization plan is consummated, Company shall pay Buyer the Topping Fee plus Buyer's actual and reasonable expenses (including fees and expenses of counsel and advisors), but not to exceed \$500,000 in addition to the Topping Fee;
- (d) if this Agreement is terminated by Buyer pursuant to Section 9.01(a)(viii) or 9.01(a)(ix), provided that Buyer either has satisfied or is reasonably likely to satisfy the conditions set forth in this Agreement which are within Buyer's control to satisfy, then Company shall pay Buyer's actual and reasonable legal expenses, and shall be liable to Buyer for any damages resulting from such breach.

## ARTICLE 10 GENERAL PROVISIONS

**SECTION 10.01. *Notices.*** All notices, requests, and other communications to any party hereunder shall be in writing (including facsimile transmission) and shall be given

(0-17) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

If to Company, to

Quintus Corporation  
4120 Dublin Boulevard  
Dublin, CA 94568  
Telecopy: (925) 479-2111  
Attention: Chief Executive Officer

with copies (which shall not constitute notice) to:

Pachulski, Stang, Ziehl, Young & Jones P.C.  
919 North Market Street, Suite 1600  
Wilmington, DE 19801  
Telecopy: (302) 652-4400  
Attention: Laura Davis Jones, Esq.

Davis Polk & Wardwell  
1600 El Camino Real  
Menlo Park, California 94025  
Telecopy: 650-752-2111  
Attention: David W. Ferguson, Esq.

and

If to Buyer, to

Avaya Inc.  
211 Mount Airy Road  
Basking Ridge, NJ 07920-0012  
Telecopy: (separately provided)  
Attention: Chief Financial Officer

with the copy (which shall not constitute notice) to:

Avaya Inc.  
211 Mount Airy Road  
Basking Ridge, NJ 07920-0012  
Telecopy: (separately provided)  
Attention: General Counsel

or such other address or facsimile number as such party may hereafter specify for the purposes by notice to the other parties hereto. All such notices, requests and other communications shall be deemed received on the date of receipt by the

CMR 17173/005/BANKRUPTCY.SALE/ATA/363.apa.avaya.execution.wpd

recipient thereof if received prior to 5 p.m. in the place of receipt and such day is a business day in the place of receipt. Otherwise, any such notice, request or communication shall be deemed not to have been received until the next succeeding business day in the place of receipt.

**SECTION 10.02. *Survival of Representations and Warranties.*** The representations and warranties and agreements contained herein and in any certificate or other writing delivered pursuant hereto shall survive beyond the Closing or the termination of this Agreement until a plan of reorganization in the Chapter 11 Case shall have been approved by the Bankruptcy Court not subject to any further appeal and such plan shall have become effective.

**SECTION 10.03. *Amendments; No Waivers.*** (a) Any provision of this Agreement may be amended or waived prior to the Closing if, but only if, such amendment or waiver is in writing and is signed, in the case of an amendment by each party to this Agreement or, in the case of a waiver, by each party against whom the waiver is to be effective, *provided* that after the entry of the Section 363/365 Order and without further approval of the Bankruptcy Court, no such amendment or waiver shall reduce the amount or change the kind of consideration to be received in exchange for the Acquired Assets.

(b) No failure or delay by any party in exercising any right, power or privilege hereunder shall operate as a waiver thereof nor shall any single or partial exercise thereof preclude any other or further exercise thereof or the exercise of any other right, power or privilege. The rights and remedies herein provided shall be cumulative and not exclusive of any rights or remedies provided by law.

**SECTION 10.04. *Expenses.*** Except as otherwise provided in this Agreement, all costs and expenses incurred in connection with this Agreement shall be paid by the party incurring such cost or expense.

**SECTION 10.05. *Successors and Assigns.*** The provisions of this Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns, *provided* that no party may assign, delegate or otherwise transfer any of its rights or obligations under this Agreement without the consent of each other party hereto, except that Buyer may transfer or assign, in whole or from time to time in part, to one or more of its Affiliates, the right to purchase all or a portion of the Acquired Assets pursuant hereto, but no such transfer or assignment will relieve Buyer of its obligations hereunder or prejudice the rights of Company pursuant hereto.

**SECTION 10.06. *Governing Law.*** This Agreement shall be governed by and construed in accordance with the law of the State of Delaware, without regard

to the conflict of laws rules of such state.

**SECTION 10.07. *Jurisdiction.*** Buyer and Company irrevocably and unconditionally consent to submit to the jurisdiction of the Bankruptcy Court for any litigation arising out of or relating to this Agreement and the transactions contemplated thereby (and agree not to commence any litigation relating thereto except in the Bankruptcy Court).

**SECTION 10.08. *WAIVER OF JURY TRIAL.* EACH OF THE PARTIES HERETO HEREBY IRREVOCABLY WAIVES ANY AND ALL RIGHT TO TRIAL BY JURY IN ANY LEGAL PROCEEDING ARISING OUT OF OR RELATED TO THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY.**

**SECTION 10.09. *Counterparts; Effectiveness.*** (a) This Agreement may be executed in two or more counterparts, each of which shall be deemed to be an original but all of which shall constitute one and the same agreement.

(b) This Agreement shall become effective when each party hereto shall have received counterparts thereof signed by all the other parties hereto.

**SECTION 10.10. *Descriptive Headings; Certain Terms.*** The headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement. All references to "\$" or dollars shall be to United States dollars and all references to "days" shall be to calendar days unless otherwise specified.

**SECTION 10.11. *Entire Agreement.*** This Agreement (including the Exhibits, and the other documents and instruments referred to herein) constitutes the entire agreement and supersedes all other prior agreements and understandings, both written and oral, among the parties or any of them, with respect to the subject matter of this Agreement.

**SECTION 10.12. *Severability; Validity; Parties of Interest.*** If any provision of this Agreement or the application thereof to any person or circumstance is held by a court of competent jurisdiction to be invalid or unenforceable, the remainder of this Agreement, and the application of such provision to other persons or circumstances, shall not be affected thereby, and to such end, the provisions of this Agreement are agreed to be severable. Upon such holding, the parties shall negotiate in good faith to modify this Agreement so as to effect the original intent of the parties as closely as possible in an acceptable manner in order that the transactions contemplated hereby shall be consummated as originally contemplated to the fullest extent possible. Nothing in this

000518/17173005/BANKRUPTCY.SALE/APA/363.apa.vvya.execution.wpd

Agreement, express or implied, is intended to confer upon any person not a party to this Agreement any rights or remedies of any nature whatsoever under or by reason of this Agreement.

**SECTION 10.13. Bulk Sales.** Buyer hereby waives compliance by Company with any bulk sales or other similar laws in any applicable jurisdiction in respect of the transactions contemplated by this Agreement.

#### ARTICLE 11 DEFINITIONS

**SECTION 11.01. *Defined Terms.*** As used herein, the terms below shall have the following meanings.

**"Acquired Assets"** means all of the assets being acquired under this Agreement pursuant to Section 1.01 and Section 5.16, including the Section 363 Assigned Assets and the Section 365 Assumed Rights.

**"Affiliate"** means, with respect to any designated Person, any other Person directly or indirectly controlling, controlled by, or under common control with such designated Person. For purposes hereof, the term "controlled" shall mean the possession, directly or indirectly, of the power to direct or cause the direction of the management of and policies of such designated Person, whether through the ownership of voting securities, by contract or credit arrangement or otherwise.

**"Agreement"** has the meaning set forth in the Preamble.

**"all reasonable efforts"** means prompt, substantial and persistent efforts as a prudent Person desirous of achieving a result would use in similar circumstances; *provided* that Sellers or Buyer, as applicable, shall be required to expend only such resources as are commercially reasonable in the applicable circumstances.

**"Approved Employee Orders"** means the orders approved by the Bankruptcy Court and agreed to in writing by Buyer with respect to employees and benefits of Company.

**"Assumed Liabilities"** has the meaning set forth in Section 1.03.

**"Balance Sheet"** shall mean Company's unaudited balance sheet at December 31, 2000.

**"Balance Sheet Date"** shall mean December 31, 2000.

(NIP) 17173/005/BANKRUPTCY.SALE/APA/363.apa\_avaya\_exclusion.wpd

"Bankruptcy Code" has the meaning set forth in the Preamble.

"Bankruptcy Court" has the meaning set forth in the Preamble.

"Bankruptcy Rules" means the Federal Rules of Bankruptcy Procedures, as amended.

"Benefit Arrangements" has the meaning set forth in Section 3.14(a).

"Bidding Procedures" has the meaning set forth in Section 5.02.

"Business" means the business of Company including the design, development, manufacture, sale and service of comprehensive e-customer relationship management solutions.

"Buyer" has the meaning set forth in the Preamble.

"Buyer Disclosure Schedules" means the disclosure schedules of Buyer, dated as of the date hereof, to this Agreement, which shall constitute a part of this Agreement.

"Chapter 11 Case" has the meaning set forth in the Preamble.

"Claim" has the meaning set forth in Section 101(5) of the Bankruptcy Code.

"Closing" has the meaning set forth in Section 2.01.

"Closing Date" has the meaning set forth in Section 2.01.

"Code" means the Internal Revenue Code of 1986, as amended.

"Company" has the meaning set forth in the Preamble.

"Company Disclosure Documents" means (a) the Company SEC Documents and (b) Company's forms of Annual Report on Form 10-K/A for the fiscal year ended March 31, 2000, Quarterly Report on Form 10-Q/A for the three months ended June 30, 2000, Quarterly Reports on Form 10-Q for the three month periods ended September 30, 2000 and December 31, 2000, each as attached hereto as Exhibit E and with the effect such documents would have had if they had been filed with the SEC prior to the date hereof.

"Company Disclosure Schedule" means the disclosure schedules of

(MP) 17173005/BANKRUPTCY.SALE/APA/363.apa.ava.yea.execution.wpd

Company, dated as of the date hereof, to this Agreement, which shall constitute a part of this Agreement.

**"Company Employee Liabilities"** means all liabilities, obligations and commitments arising out of or related to the employment (or termination of employment) by Company of all employees of Company, including, but not limited to, any obligation or liability for (a) accrued but unpaid wages, salary, incentive or bonus compensation, vacation benefits and pay, or other compensation, (b) all claims for severance or other termination benefits, (c) all workers compensation claims, and (d) all claims under the agreements, arrangements and other policies promulgated by Company pursuant to the Approved Employee Orders, *provided* that the Company Employee Liabilities shall not include the Excluded Employee Liabilities.

**"Company Financial Statements"** has the meaning set forth in Section 3.07.

**"Company Intellectual Property Rights"** has the meaning set forth in Section 3.17.

**"Company Representatives"** has the meaning set forth in Section 5.05(b).

**"Company SEC Documents"** means (i) Company's annual report on Form 10-K for its fiscal year ended March 31, 2000, its quarterly report on Form 10-Q for its fiscal quarter ended June 30, 2000, its proxy or information statements relating to meetings of, or actions taken without a meeting by, the stockholders of Company held since March 31, 2000, and all of its other reports, statements, schedules and registration statements filed or to be filed prior to the Closing under the 1934 Act since March 31, 2000, in each case including all amendments and supplements thereto through the date hereof.

**"Company Subsidiary Securities"** has the meaning set forth in Section 3.05.

**"Competing Transaction"** means any transfer or other disposition or retention under a Chapter 11 plan of reorganization or order of the Bankruptcy Court pursuant to Section 363 and Section 365 of all or substantially all of the Acquired Assets or any significant portion thereof, in a single transaction or series of related transactions, *provided* that the Buyer has not theretofore terminated this Agreement pursuant to Section 9.01 hereof, and *provided further* that the Bankruptcy Court shall have theretofore entered the Interim Order.

(NTP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

**"Confidentiality Agreement"** means the agreement, dated as of February 2, 2001, as amended on February 14, 2001, among Company and Buyer with respect to confidentiality and non-solicitation obligations, as the same may be amended.

**"Contaminants"** means any pollutant, contaminant, waste or chemical or any toxic, radioactive, ignitable, corrosive, reactive or otherwise hazardous substance, waste or material (including, but not limited to, petroleum), and includes but is not limited to any of those terms as defined in Environmental Law.

**"Credit Agreement Term Sheet"** has the meaning set forth in the Preamble hereto.

**"Delaware Law"** means the Delaware General Corporation Law, as amended.

**"Designated Chapter 11 Costs"** means all out of pocket fees and expenses incurred or owed in connection with the administration of the Chapter 11 Case including the U.S. Trustee fees, the fees and expenses of attorneys, accountants, financial advisors, consultants and other professionals retained by Company, the Creditors' Committee, the postpetition lenders or the prepetition lenders incurred or owed in connection with the administration of the Chapter 11 Case (but specifically excluding ordinary course professionals as authorized by the Bankruptcy Court), and all out of pocket expenses of Company in connection with the transactions contemplated under this Agreement.

**"employee benefit plan"** has the meaning set forth in Section 3.14(a).

**"Environmental Laws"** means any federal, state, local or foreign law (including common law), treaty, judicial decision, regulation, rule, judgment, order, decree, injunction, permit or governmental restriction or any agreement with any governmental authority or other third party, relating to the environment, human health and safety or Contaminants.

**"Environmental Permits"** means all permits, licenses, franchises, identification numbers, certificates, approvals and other similar authorizations of governmental authorities relating to or required by Environmental Laws and affecting, or relating in any way to, the Business.

**"ERISA"** means the Employee Retirement Income Security Act of 1974, as amended.

**"ERISA Affiliate"** of any entity means any other entity which, together

Q:\P\17173005\BANKRUPTCY\SALE\APR\363.apa\asya\excision.wpd

with such entity, would be treated as a single employer under Section 414 of the Code.

**"Excluded Assets"** has the meaning set forth in Section 1.02.

**"Excluded Employee Liabilities"** has the meaning set forth in Section 1.04(a)(viii).

**"Excluded Liabilities"** has the meaning set forth in Section 1.04.

**"Existing Claims"** has the meaning set forth in Section 1.04(a)(ii).

**"Foreign Subsidiaries"** means Quintus Call Center Solutions, B.V., a Netherlands corporation and Quintus Call Center Solutions Co., a Canadian corporation.

**"GAAP"** means generally accepted accounting principles in the United States.

**"Hazardous Substances"** means any pollutant, contaminant, waste or chemical or any toxic, radioactive, ignitable corrosive, reactive or otherwise hazardous substance, waste or material or any substance, waste or material having any constituent elements displaying any of the foregoing characteristics including petroleum, its derivatives, by-products and other hydrocarbons, and any substance, waste or material regulated under any Environmental Law.

**"HSR Act"** means the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended.

**"including"** shall always be read as **"including without limitation"**.

**"Intellectual Property"** means all trademarks, service marks, trade names, logos, computer software, mask work, invention, patent, trade secret, copyright, technology, processes, inventions, proprietary data, formulae, research and development data, computer software programs, know-how (including any registrations or applications for registration of any of the foregoing) or any other similar type of proprietary intellectual property right.

**"Interim Order"** has the meaning set forth in Section 5.03(b)(i).

**"Interim Order Motion"** means the motion filed by Company in the Bankruptcy Case seeking entry of the Interim Order.

**"Lien"** means any interest in the Acquired Assets by a Person other than Company, including any mortgage, lien, pledge, charge, security interest, encumbrance or other adverse claim of any kind in respect of any Acquired Asset.

**"Material Adverse Effect"** means any event, condition or matter in respect of the operation of the Business, the Acquired Assets and the Assumed Liabilities that: (i) in the aggregate will result in or have a material adverse effect on the Business, Assumed Liabilities, Acquired Assets, financial condition or results of operations of the Business taking into account that current circumstances of Company, *provided*, however, that in no event shall any change, event, violation, inaccuracy, circumstance or effect that results from: (x) changes affecting the industry in which such entity operates generally; (y) changes affecting the United States economy generally or (z) provided the condition set forth in Section 8.03(h) is satisfied or not applicable solely as a result of Buyer's failure to comply with provisions of Section 5.17, loss of employees of Company prior to Closing, constitute a Material Adverse Effect; (ii) materially impairs the ability of Company to perform its obligations under this Agreement; or (iii) prevents or materially delays the consummation of the transactions contemplated by this Agreement.

**"Multiemployer Plan"** means any employee benefit plan that is a multiemployer plan, as defined in Section (37) of ERISA.

**"Permitted Exceptions"** means encumbrances incurred in the ordinary course of business that are not yet due and payable or are being contested in good faith, that cannot be released or cured under the Bankruptcy Code pursuant to a sale of assets under Sections 363 or 365 of the Bankruptcy Code or other applicable provisions of the Bankruptcy Code and that do not in the aggregate materially detract from the value of such asset or materially impair the use and operation of such asset in the Business as currently conducted.

**"Person"** means an individual, corporation, partnership, limited liability company, association, trust or other entity or organization, including a government or political subdivision or an agency or instrumentality thereof.

**"Pre-Closing Tax Period"** means (1) any Tax period ending on or before the Closing Date and (2) with respect to a Tax Period that commences before but ends after the Closing Date, the portion of such period up to and including the Closing Date.

**"Purchase Price"** has the meaning set forth in Section 1.05(a).

**"Release"** means any presence, release, discharge, disposal, spill, emission,

leaking, pumping, injection, deposit, dispersal, leaching, migration or escape on, at, to or from the indoor or outdoor environment (including, but not limited to structures, surface water, air, soil or groundwater).

“Section 363 Assigned Assets” has the meaning set forth in Section 1.01(a).

“Section 365 Assumed Rights” has the meaning set forth in Section 1.01(b).

“Section 363/365 Motion” means the motion filed by Company in the Bankruptcy Case seeking entry of the Section 363/365 Order.

“Section 363/365 Order” has the meaning set forth in Section 5.03(b)(ii).

“Section 363/365 Sale” means the sale by Sellers and the purchase by Buyer of the Assigned Assets and the assumption by Buyer of the Assumed Liabilities pursuant to the Section 363/365 Order.

“Seller” has the meaning set forth in the recitals.

“Subsidiary” means, with respect to any Person, any entity of which securities or other ownership interests having ordinary voting power to elect a majority of the board of directors or other persons performing similar functions are at any time directly or indirectly owned by such Person.

“Tax” and, with correlative meaning, “Taxes” means (1) any net income, alternative or add-on minimum tax, gross income, gross receipts, sales, use, ad valorem, value added, transfer, franchise, profits, license, registration, recording, documentary, conveyancing, gains, withholding on amounts paid to or by Company, payroll, employment, excise, severance, stamp, occupation, premium, property, environmental or windfall profit tax, custom duty or other tax, governmental fee or other like assessment or charge of any kind whatsoever, together with any interest, penalty, addition to tax or additional amount imposed by any governmental authority (a “Taxing Authority”) responsible for the imposition of any such tax (domestic or foreign), or (2) liability for the payment of any amounts of the type described in (1) as a result of being a member of an affiliated, combined or unitary group or party to any agreement or any express or implied obligation to indemnify any other Person.

“Tax Return” means any return, filing, report or similar statement required to be filed with respect to any Tax (including any attached schedules), including, without limitation, any information return, claim for refund, amended

(NTP) 17173.005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

return or declaration of estimated Tax.

"Transferred Employees" has the meaning set forth in Section 6.01(a).

"Topping Fee" means the fee payable by Company to Buyer pursuant to the Interim Order in the amount of \$1,300,000 upon the consummation of a Competing Transaction.

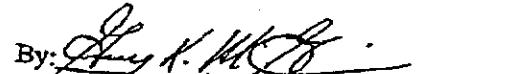
"WARN Act" means the Worker Adjustment and Retraining Notification Act of 1988.

*The remainder of the page is intentionally blank. Next page is the signature page.*

CMF 17173/005/BANKRUPTCY.SALE/APA/163.apa.3maya.execution.wpd

IN WITNESS WHEREOF, Company and Buyer have caused this Agreement to be executed on their behalf by their officers thereunto duly authorized, as of the date first above written.

AVAYA INC.

By: 

Name: Gary K. McGuire Sr.

Title: Chief Financial Officer

QUINTUS CORPORATION

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

MUSTANG.COM, INC.

By: \_\_\_\_\_

Name: Paul Bartlett

Title: President

NABNASSSET CORPORATION

By: \_\_\_\_\_

Name: Paul Bartlett

Title: President

ACUTITY CORP.

By: \_\_\_\_\_

Name: Paul Bartlett

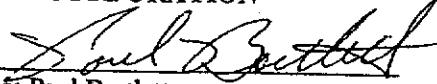
Title: President

IN WITNESS WHEREOF, Company and Buyer have caused this Agreement to be executed on their behalf by their officers thereunto duly authorized, as of the date first above written.

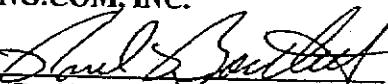
AVAYA INC.

By: \_\_\_\_\_  
Name:  
Title:

QUINTUS CORPORATION

By:   
Name: Paul Bartlett  
Title: Chief Executive Officer

MUSTANG.COM, INC.

By:   
Name: Paul Bartlett  
Title: President

ACUITY CORP.

By:   
Name: Paul Bartlett  
Title: President

## Schedule 1.03: Assumed Liabilities

1. All liabilities listed on the Company Balance Sheet (exclusive of the liability listed thereon that is an Excluded Liability pursuant to Section 1.04(v)) and all liabilities accrued or recorded after the Balance Sheet Date in the ordinary course of business consistent with past practice to the extent not satisfied prior to the Closing Date, provided that the aggregate amount of liabilities assumed pursuant to this paragraph shall not exceed \$30,000,000, and provided further that in no event shall Buyer assume liabilities for any advisers to any Seller in connection with the Chapter 11 Case or any Existing Claims in excess of an aggregate of \$1,000,000. In addition, Buyer shall assume each of the liabilities and obligations set forth in clauses a - c below, and such liabilities shall count against the \$30,000,000 limitation in the foregoing sentence to the extent such liabilities are or should be accrued or recorded on the Company balance sheet based on GAAP applied on a consistent basis and have not been satisfied at the Closing.

- a. All performance obligations arising under the Section 365 Assumed Rights, provided that Buyer shall in no event be liable for any pre-closing breach of such contracts;
- b. All warranty obligations relating to any products sold by Company or any of its Subsidiaries on or prior to the Closing Date that arise in the ordinary course consistent with past practice;
- c. Except as expressly provided in Section 1.04 or Article 6, all liabilities or obligations relating to employee benefits or compensation arrangements (other than those accrued on the Company Balance Sheet) existing on or prior to the Closing Date with respect to any employee or former employee of the Business solely to the extent such liabilities or obligations and an estimate of the amount thereof are disclosed in an annex to this Schedule reasonably satisfactory to Buyer to be delivered to Buyer within 3 business days of the date of this Agreement.

2. All liabilities under contracts or Section 365 Assumed Rights in respect of provisions requiring the payment of money solely as a result of a change of control of any Seller, a filing of a petition in bankruptcy by any Seller or the consummation by any Seller of any of the transactions of the type contemplated hereunder, but only to the extent such liabilities are valid and enforceable against Sellers and as agreed upon by the parties or, in the absence of such agreement, as determined by the Bankruptcy Court.

(MP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.enova.execution.wpd

3. Any portion of the security deposit posted in connection with the Company's lease at the Koll Dublin Corporate Center which security deposit was utilized by Koll Dublin to satisfy amounts owed by Company under such lease.

Any liabilities described in paragraphs 2 and 3 assumed by Buyer shall be taken into account for purposes of the \$30,000,000 limit set forth in the first sentence of paragraph 1.

(SIP) 17173/005/BANKRUPTCY.SALE/APA/363.apa.avaya.execution.wpd

-2-

**Kohn, Shalom**

**Subject:** FW: Revised Assumed Liabilities Schedule

-----Original Message-----

From: Martin A. Wellington [mailto:[martin.wellington@dpw.com](mailto:martin.wellington@dpw.com)]  
Sent: Tuesday, February 20, 2001 1:27 PM  
To: [klarson@avaya.com](mailto:klarson@avaya.com); [jdillabough@sidley.com](mailto:jdillabough@sidley.com); [irotter@sidley.com](mailto:irotter@sidley.com)  
Cc: [ferguson@dpw.com](mailto:ferguson@dpw.com); [jmcloough@dpw.com](mailto:jmcloough@dpw.com); [paul.bartlett@quintus.com](mailto:paul.bartlett@quintus.com); [sitaram@quintus.com](mailto:sitaram@quintus.com)  
Subject: Revised Assumed Liabilities Schedule

For this morning's call, we provide the following revisions to Schedule 1.03:

**Schedule 1.03: Assumed Liabilities**

1. All liabilities accrued on the Company Balance Sheet and all liabilities arising after the Balance Sheet Date in the ordinary course of business and consistent with past practice to the extent not satisfied prior to the Closing Date;
2. All performance obligations arising under the Section 365 Assumed Rights, except for liabilities for any pre-closing breach of such contracts;
3. All warranty obligations relating to any products sold by Company or its Subsidiaries on or prior to the Closing Date that arose in the ordinary course consistent with past practice;
4. Except as expressly provided in Section 1.04 or Article 6, all liabilities or obligations relating to employee benefits or compensation arrangements accrued on the Company Balance Sheet or existing on or prior to the Closing Date with respect to any employee or former employee of the Business solely to the extent such liabilities or obligations are disclosed in the relevant Exhibits hereto and the Company Disclosure Schedules.

mw.

**Kohn, Shalom**

**Subject:** FW: APA



363.apa.avaya.2 363.apa.avaya.2 ATT2370370.txt  
wpd.dubois.blk... .wpd

-----Original Message-----

**From:** Martin A. Wellington [mailto:[martin.wellington@dpw.com](mailto:martin.wellington@dpw.com)]  
**Sent:** Tuesday, February 20, 2001 8:18 PM  
**To:** [irotter@sidley.com](mailto:irotter@sidley.com); [jidillabo@sidley.com](mailto:jidillabo@sidley.com); [paul.bartlett@quintus.com](mailto:paul.bartlett@quintus.com); [sitaram@quintus.com](mailto:sitaram@quintus.com); [susan.helms@quintus.com](mailto:susan.helms@quintus.com)  
**Cc:** [ferguson@dpw.com](mailto:ferguson@dpw.com); [junekim@dpw.com](mailto:junekim@dpw.com); [dgibson@dpw.com](mailto:dgibson@dpw.com); [sfutter@dpw.com](mailto:sfutter@dpw.com); [cmhebel@dpw.com](mailto:cmhebel@dpw.com); [kcoffin@dpw.com](mailto:kcoffin@dpw.com)  
**Subject:** APA

Subject to discussion between DPW & S&A tax people.

**DPW DRAFT OF 2/20/01**

**ASSET PURCHASE AGREEMENT  
PURSUANT TO SECTION 363  
OF THE BANKRUPTCY CODE**

dated as of

February \_\_, 2001

among

**QUINTUS CORPORATION,**

certain wholly-owned subsidiaries of

**QUINTUS CORPORATION**

and

**AVAYA, INC.**

**000257**

<sup>^</sup>Schedule 1.03: Assumed Liabilities<sub>243</sub>

1. All liabilities ~~accrued on the Company Balance Sheet (exclusive of the liability that is an Excluded Liability pursuant to Section 1.04(v)) and all liabilities accrued after the Balance Sheet Date in the ordinary course of business consistent with past practice to the extent not satisfied prior to the Closing Date, provided that the aggregate amount of liabilities assumed pursuant to this paragraph shall not exceed \$30,000,000, and provided further that in no event shall Buyer assume liabilities for attorney's fees in connection with the Chapter 11 Case or any Existing Claims in excess of an aggregate of \$1,000,000.~~<sup>244,45</sup>
2. All ~~performance obligations~~ arising under the Section 365 Assumed ~~Rights, except for liabilities for any pre-closing breach of such contracts;~~<sup>246,47</sup>
3. All ~~warranty obligations relating to any products sold by Company or any of its Subsidiaries on or prior to the Closing Date that arose in the ordinary course consistent with past practice;~~
4. Except as ~~expressly provided in Section 1.04 or Article 6, all liabilities or obligations relating to employee benefits or compensation arrangements (other than those accrued on the Company Balance Sheet) existing on or prior to the Closing Date with respect to any employee or former employee of the Business solely to the extent such liabilities or obligations are disclosed in the relevant Exhibits hereto and the Company Disclosure Schedules.~~<sup>248,49</sup>

commencement of the Bankruptcy Case, the public announcement of the Bankruptcy Case and the acquisition by Buyer of the Business pursuant hereto, or the consummation of the transactions contemplated hereby, and agree that such disruptions do not and shall not constitute a Material Adverse Effect.

- 233) "Release" means
- 234) 5.04(b)(ii).
- 235) [party to or a
- 236) or]
- 237) 6.01.
- 238) \$ \_\_\_\_\_ [3% of Deal Size]
- 239) Company, Parent
- 240) [COMPANY]
- 241) [BUYER] By: \_\_\_\_\_ Name:
- 242) Title: [PARENT]
- 243) Title: </TABLE>
- 244) set forth on the Balance Sheet and all liabilities incurred thereafter
- 245) Date;
- 246) liabilities and obligations of Seller
- 247) Rights; 3. All Environmental Liabilities; 4. Except as set forth in Section 1.04(b), all liabilities and obligations arising out of any action, suit, investigation or proceeding relating to or arising out of the Business or the Section 363 Assigned Assets before any court or arbitrator or any governmental body, agency or official; 5. All liabilities and obligations relating to any products manufactured or sold by the Business on or prior to the Closing Date, including without limitation warranty obligations and product liabilities; 6.
- 248) 1.04(d)
- 249) Business.

000373

QUINTUS

Reference is made to the Asset Purchase Agreement ("Asset Purchase Agreement"), dated as of February 22, 2001, among Quintus Corporation, Acuity Corp., and Mustang.com, Inc., on the one hand, and Avaya Inc., on the other hand. Terms used but not defined herein shall have the meanings set forth in the Asset Purchase Agreement.

Attached as Exhibit I is a schedule of the Company's estimate of the Assumed Liabilities as of the Closing Date provided pursuant to Section 1.03 of the Asset Purchase Agreement.

Please contact us at your earliest convenience to discuss any questions you may have regarding the schedule.



Mark P. Thompson  
Vice President Finance  
Quintus Corporation  
925 479-2854

QUINTUS CORPORATION 4120 Dublin Boulevard, Dublin, CA 94568 (925)479-2800 phone (925)479-2100 fax

APR. 5. 2001 10:47PM 925 IDLEY&amp;AUSTIN

QUINTUS CORP

NU. 3318 P. 4 83/84

Quintus Corporation  
 Schedule of Assumed Liabilities - ESTIMATE  
 In Thousands

## Current Liabilities

	[REDACTED]
Other Accounts Payable <sup>1</sup>	\$ 400
Pre Petition Trade AP	6,020
Post Petition Trade AP <sup>2</sup>	230
Accrued Liabilities - See attached Detail	5,061
Deferred Revenue	8,000
Capital Leases	181
Short Term Debt <sup>3</sup>	294
<b>Total Current Liabilities</b>	<b>20,186</b>
Capital Leases	383
Long Term Debt	197
<b>Total Liabilities</b>	<b>\$ 20,766</b>

NOTES:

1. Accrual for amounts due to third party contractors
2. Estimate of Post Petition Trade Accounts payable.
3. Remaining short term debt relates to the SVB Term Loan and the Beehive Note.

000249

B - 187

Quintus Corporation  
 Schedule of Assumed Liabilities - ESTIMATE  
 In Thousands

Legal & Accounting	
Transaction/Bankruptcy/Shareholder Litigation <sup>1</sup>	
Davis Polk Estimate	\$ 300
Pachulski Stang Ziehl Young & Jones	200
PricewaterhouseCoopers	115
Various Normal Course Legal	100
Payroll Related	
Fringe Clearing	(100)
Accrued Commissions	312
Accrued Bonuses	1,800
Accrued Vacation	1,489
401K/Health Care Withheld	279
ESPP Clearing	(3)
Payroll Clearing/Other	201
Stock Tax Clearing	4
Sales Related	
Other Accrued Royalties	17
Taxes	
Sales Tax	34
Sales and Property Tax Reserves	197
Other	
Escheat Liability	115
<b>Total Accrued Liabilities</b>	<b><u>5,061</u></b>

NOTES:

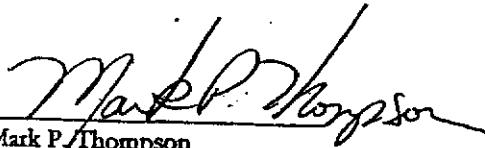
1. Estimates of Professional Fees and Expenses. These amounts have not yet been invoiced to Quintus.

000250

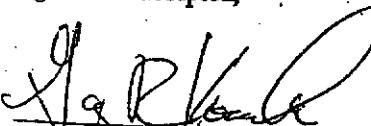
QUINTUS

Reference is made to the Asset Purchase Agreement ("Asset Purchase Agreement"), dated as of February 22, 2001, among Quintus Corporation, Acuity Corp., and Mustang.com, Inc., on the one hand, and Avaya Inc., on the other hand. Terms used but not defined herein shall have the meanings set forth in the Asset Purchase Agreement.

Attached as Exhibit I is a schedule of the Company's estimate of the Assumed Liabilities as of April 20, 2001, prepared and agreed as between the parties to the Asset Purchase Agreement in lieu of the Company's estimate of the Assumed Liabilities as of the Closing Date provided for by Section 1.03 of the Asset Purchase Agreement.

  
Mark P. Thompson  
Vice President Finance  
Quintus Corporation

Agreed and accepted,

  
[AVAYA SIGNER, TITLE]  
Avaya Inc.  
Senior Manager, Major Acquisitions

000251

Quintus Corporation  
 Schedule of Assumed Liabilities - FINAL  
 In Thousands

Current Liabilities

<u>Current Liabilities</u>	
Other Accounts Payable <sup>1</sup>	\$ 917
Trade AP	7,080
Accrued Liabilities - See attached Detail	5,513
Deferred Revenue	8,069
Capital Leases	170
Short Term Debt <sup>3</sup>	265
<b>Total Current Liabilities</b>	<b><u>22,014</u></b>
Capital Leases	357
Long Term Debt	-
Deferred Revenue	<u>178</u>
<b>Total Liabilities 4</b>	<b><u>\$ 22,549</u></b>

NOTES:

1. Accrual for amounts due to third party contractors, international and Atlanta building expenses.
2. Estimate of Post Petition Trade Accounts payable.
3. Remaining short term debt relates to the SVB Term Loan and the Beehive Note.
4. Excludes the amount of U.S. \$500,000 owing to Silicon Valley Bank secured by certain accounts receivable from Intecom Inc. to Quintus Corporation, which amount shall be satisfied by Avaya Inc. pursuant to a settlement agreement among Quintus Corporation, Avaya Inc., Intecom Inc. and Silicon Valley Bank providing for the cancellation by Silicon Valley Bank of such receivables and the payment of such amount by Avaya Inc. to Silicon Valley Bank.

000252

Quintus Corporation  
 Schedule of Assumed Liabilities - FINAL  
 In Thousands

**Legal & Accounting**

Transaction/Bankruptcy/Shareholder Litigation <sup>1</sup>	
Davis Polk Estimate	\$ 300
Pachulski Stang Zheil Young & Jones	200
PricewaterhouseCoopers	115
Various Normal Course Legal	100

**Payroll Related**

Accrued Commissions	324
Accrued Payroll 2	775
Accrued Bonuses	1,518
Accrued Vacation	1,493
401K/Health Care Withheld	94
International Payroll Taxes	316

**Sales Related**

Other Accrued Royalties

**Taxes**

Sales Tax	128
VAT Taxes	35

**Other**

Escheat Liability	115
-------------------	-----

Total Accrued Liabilities	\$ 5,513
---------------------------	----------

**NOTES:**

1. Estimates of Professional Fees and Expenses. These amounts have not yet been invoiced to Quintus.
2. Estimated payroll accrued for period from April 1 - April 10. Includes estimated accrued vacation and 401k of approximately 100k.

000253

4/20/01

2:36:10PM

3001 +3003

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

Inclusive:

Pre-Partition - 3001

Post-Partition - 3003

Page 1

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
<b>Vendor: 1-800-FLOWER 1-800-FLOWERS</b>									
VCH045720	13403776	VOUCHER	1/9/01	90.91	0.00	0.00	0.00	90.91	101
VCH046648	13751842	VOUCHER	2/2/01	53.98	0.00	0.00	53.98	0.00	77
<b>Vendor: 1-800-FLOWHome US</b>				<b>Totals:</b>	<b>144.89</b>	<b>0.00</b>	<b>0.00</b>	<b>53.98</b>	<b>90.91</b>
<b>Vendor: AAA Locksmith AAA Locksmiths</b>									
VCH045258	17712	VOUCHER	1/2/01	664.56	0.00	0.00	0.00	664.56	108
<b>Vendor: AAA LocksHome US</b>				<b>Totals:</b>	<b>664.56</b>	<b>0.00</b>	<b>0.00</b>	<b>664.56</b>	<b>664.56</b>
<b>Vendor: aai aai Design Solutions</b>									
VCH045170	0007419	VOUCHER	1/30/01	12,416.12	0.00	0.00	12,416.12	0.00	80
VCH046330	0007483	VOUCHER	2/15/01	3,535.46	0.00	0.00	3,535.46	0.00	64
VCH047303	7530	VOUCHER	3/19/01	4,986.46	0.00	4,986.46	0.00	0.00	32
<b>Vendor: aai Home US</b>				<b>Totals:</b>	<b>20,938.04</b>	<b>0.00</b>	<b>4,986.46</b>	<b>15,951.58</b>	<b>0.00</b>
<b>Vendor: Abacus Tra Abacus Travel, Inc</b>									
VCH045721	000022339	VOUCHER	2/9/01	2,691.85	0.00	0.00	2,691.85	0.00	70
<b>Vendor: Abacus Tra Home US</b>				<b>Totals:</b>	<b>2,691.85</b>	<b>0.00</b>	<b>0.00</b>	<b>2,691.85</b>	<b>0.00</b>
<b>Vendor: Aberdeen G Aberdeen Group Inc.</b>									
VCH044114	R12226	VOUCHER	12/27/00	10,283.75	0.00	0.00	0.00	10,283.75	114
<b>Vendor: Aberdeen GHome US</b>				<b>Totals:</b>	<b>10,283.75</b>	<b>0.00</b>	<b>0.00</b>	<b>10,283.75</b>	
<b>Vendor: Absolute Med Absolute Media, Inc</b>									
VCH045432	Quin-135	VOUCHER	1/24/01	111.70	0.00	0.00	111.70	0.00	86
VCH045433	Quin-136	VOUCHER	1/30/01	262.18	0.00	0.00	262.18	0.00	80
VCH045928	137	VOUCHER	2/8/01	315.00	0.00	0.00	315.00	0.00	71
VCH045933	138	VOUCHER	2/8/01	215.00	0.00	0.00	215.00	0.00	71
VCH046052	Quin-134	VOUCHER	1/12/01	717.97	0.00	0.00	0.00	717.97	98
VCH047596	CD's 5.5.1	VOUCHER	4/17/01	637.35	637.35	0.00	0.00	0.00	3
<b>Vendor: Absolute M-Home US</b>				<b>Totals:</b>	<b>2,259.20</b>	<b>637.35</b>	<b>0.00</b>	<b>903.86</b>	<b>717.97</b>
<b>Vendor: Accountants Accountants Inc.</b>									
VCH045339	01021206	VOUCHER	1/23/01	1,129.28	0.00	0.00	1,129.28	0.00	87
VCH045340	01021205	VOUCHER	1/23/01	1,280.00	0.00	0.00	1,280.00	0.00	87
VCH045341	01021207	VOUCHER	1/23/01	1,280.00	0.00	0.00	1,280.00	0.00	87
VCH045932	101022833	VOUCHER	2/13/01	1,208.00	0.00	0.00	1,208.00	0.00	87
VCH045985	01021980	VOUCHER	2/6/01	972.48	0.00	0.00	972.48	0.00	66
VCH046332	01023041	VOUCHER	2/20/01	1,208.00	0.00	1,208.00	0.00	0.00	73
VCH047653	4779708	VOUCHER	2/26/01	943.50	0.00	943.50	0.00	0.00	59
VCH047740	01025803	VOUCHER	4/3/01	610.03	610.03	0.00	0.00	0.00	53
<b>Vendor: Accountant Home US</b>				<b>Totals:</b>	<b>8,631.29</b>	<b>610.03</b>	<b>2,151.50</b>	<b>5,869.76</b>	<b>0.00</b>
<b>Vendor: Accounttemp Accounttemps</b>									
VCH045877	4673979	VOUCHER	2/12/01	715.49	0.00	0.00	715.49	0.00	67
VCH046661	04803293	VOUCHER	2/26/01	1,077.17	0.00	1,077.17	0.00	0.00	53
<b>Vendor: Accounttemp Home US</b>				<b>Totals:</b>	<b>1,792.66</b>	<b>0.00</b>	<b>1,077.17</b>	<b>715.49</b>	<b>0.00</b>
<b>Vendor: Acock M</b>									

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Page 2

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
Vendor : Acock M Malcolm Acock - Continued...									
DISB012139	DB000311	DB.MEMO	3/31/98	(207.66)	0.00	0.00	0.00	(207.66)	
	Vendor : Acock M Home US		Totals:	(207.66)	0.00	0.00	0.00	(207.66)	
Vendor : Action Confe Action Conferencing									
VCH048698	824582	VOUCHER	3/1/01	12,311.54	0.00	12,311.54	0.00	0.00	50
	Vendor : Action Confe Home US		Totals:	12,311.54	0.00	12,311.54	0.00	0.00	
Vendor : Action Police Action Police Department									
VCH048276	00100030	VOUCHER	11/10/00	100.00	0.00	0.00	0.00	100.00	161
	Vendor : Action Police Home US		Totals:	100.00	0.00	0.00	0.00	100.00	
Vendor : Advanstar 82 Advanstar Communications									
DISB015600	DB000384	DB.MEMO		(3,295.00)	0.00	0.00	0.00	(3,295.00)	
	Vendor : Advanstar (Home US		Totals:	(3,295.00)	0.00	0.00	0.00	(3,295.00)	
Vendor : Air System Air Systems, Inc.									
3064	115594	VOUCHER	2/1/01	169.00	0.00	0.00	169.00	0.00	78
	Vendor : Air System Home US		Totals:	169.00	0.00	0.00	169.00	0.00	
Vendor : Akiba Akiba									
VCH045986	2001010521	VOUCHER	1/31/01	472.94	0.00	0.00	472.94	0.00	79
	Vendor : Akiba Home US		Totals:	472.94	0.00	0.00	472.94	0.00	
Vendor : All American All American Moving Storage, Inc									
VCH045921	11449	VOUCHER	2/6/01	64.00	0.00	0.00	64.00	0.00	71
VCH047726	12175Mar	VOUCHER	4/9/01	640.00	640.00	0.00	0.00	0.00	11
	Vendor : All America Home US		Totals:	704.00	640.00	0.00	64.00	0.00	
Vendor : Alldata Alldata									
VCH047640	Overpayment	VOUCHER	4/18/01	843.75	843.75	0.00	0.00	0.00	2
	Vendor : Alldata Home US		Totals:	843.75	843.75	0.00	0.00	0.00	
Vendor : Amellas Amellas									
VCH045337	103586	VOUCHER	2/1/01	125.91	0.00	0.00	125.91	0.00	78
VCH045930	103650	VOUCHER	2/14/01	41.90	0.00	0.00	41.90	0.00	65
	Vendor : Amellas Home US		Totals:	167.81	0.00	0.00	167.81	0.00	
Vendor : American Exp American Express									
VCH046705	3782938168110	VOUCHER	2/25/01	121,090.55	0.00	121,090.55	0.00	0.00	54
VCH047742	8541135888	VOUCHER	4/20/01	769.77	769.77	0.00	0.00	0.00	0
	Vendor : American E Home US		Totals:	121,860.32	769.77	121,090.55	0.00	0.00	
Vendor : Ameritech/IL									

B - 193

000059

4/20/01  
2:36:11PM

**Aged Payables By: Branch Code/Vendor Code**  
**Quintus Corporation**  
**Summary Style, As of 04/20/2001**  
**Include Future Trxs: No      Include Trxs Paid In Full: No**

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
<b>Vendor: Ameritech/IL Ameritech</b>									
- Continued...									
VCH045864	708492357002	VOUCHER	2/7/01	91.46	0.00	0.00	91.46	0.00	72
VCH045865	708492091202	VOUCHER	2/7/01	52.64	0.00	0.00	52.64	0.00	72
VCH045867	708492056402	VOUCHER	2/7/01	44.81	0.00	0.00	44.81	0.00	72
VCH045878	708562291101	VOUCHER	1/22/01	150.59	0.00	0.00	150.59	0.00	72
VCH046663	708562291102	VOUCHER	2/22/01	140.85	0.00	140.85	0.00	0.00	88
VCH046709	708R06102502	VOUCHER	2/16/01	3,241.90	0.00	0.00	3,241.90	0.00	57
<b>Vendor: Ameritech/IL Home US</b>				<b>Totals:</b>	<b>3,722.25</b>	<b>0.00</b>	<b>140.85</b>	<b>3,581.48</b>	<b>0.00</b>
<b>Vendor: Angel Video Angel Video Production Services</b>									
VCH044239	10063	VOUCHER	1/12/01	331.75	0.00	0.00	0.00	331.75	98
VCH044247	10055	VOUCHER	10/8/01	181.60	181.60	0.00	0.00	0.00	(171)
VCH044677	10075	VOUCHER	1/19/01	310.30	0.00	0.00	0.00	310.30	91
<b>Vendor: Angel Video Home US</b>				<b>Totals:</b>	<b>823.65</b>	<b>181.60</b>	<b>0.00</b>	<b>642.05</b>	
<b>Vendor: Arcus Data S Arcus Data Security, Inc.</b>									
VCH045717	6715214	VOUCHER	1/31/01	276.00	0.00	0.00	276.00	0.00	79
VCH045982	0653700	VOUCHER	1/31/01	139.76	0.00	0.00	139.76	0.00	79
VCH046547	6714139	VOUCHER	1/1/01	296.50	0.00	0.00	0.00	296.50	109
<b>Vendor: Arcus Data Home US</b>				<b>Totals:</b>	<b>712.26</b>	<b>0.00</b>	<b>0.00</b>	<b>415.76</b>	<b>296.50</b>
<b>Vendor: Arizona Depa Arizona Department Of Revenue</b>									
VCH046274	AZ sales/Tax	VOUCHER	2/22/01	2,992.26	0.00	2,992.26	0.00	0.00	57
<b>Vendor: Arizona Depa Home US</b>				<b>Totals:</b>	<b>2,992.26</b>	<b>0.00</b>	<b>2,992.26</b>	<b>0.00</b>	<b>0.00</b>
<b>Vendor: Aspen Pub Aspen Publishers,</b>									
VCH046734	1010196972/feb	VOUCHER	2/6/01	401.09	0.00	0.00	401.09	0.00	73
<b>Vendor: Aspen Pub Home US</b>				<b>Totals:</b>	<b>401.09</b>	<b>0.00</b>	<b>0.00</b>	<b>401.09</b>	<b>0.00</b>
<b>Vendor: Associated S Associated Services Co.</b>									
VCH045428	338123	VOUCHER	1/25/01	255.66	0.00	0.00	255.66	0.00	85
VCH045429	338338	VOUCHER	1/29/01	979.60	0.00	0.00	979.60	0.00	81
VCH045430	336694	VOUCHER	1/9/01	1,862.77	0.00	0.00	0.00	1,862.77	101
VCH045925	340011	VOUCHER	2/15/01	2,649.44	0.00	0.00	2,649.44	0.00	64
VCH046305	3-40177	VOUCHER	2/16/01	323.10	0.00	0.00	323.10	0.00	63
VCH047222	1-60700	VOUCHER	11/28/01	286.60	286.60	0.00	0.00	0.00	(223)
VCH047651	1-59074	VOUCHER	11/17/00	736.78	0.00	0.00	0.00	736.78	154
<b>Vendor: Associated Home US</b>				<b>Totals:</b>	<b>7,093.95</b>	<b>286.60</b>	<b>0.00</b>	<b>4,207.80</b>	<b>2,599.55</b>
<b>Vendor: Associates P Associates Printing Services</b>									
VCH044847	6818	VOUCHER	1/16/01	2,621.56	0.00	0.00	0.00	2,621.56	94
VCH045593	6819	VOUCHER	12/18/00	120.10	0.00	0.00	0.00	120.10	123
VCH045595	6818	VOUCHER	12/18/00	87.63	0.00	0.00	0.00	87.63	123
<b>Vendor: Associates Home US</b>				<b>Totals:</b>	<b>2,828.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,829.31</b>
<b>Vendor: AT &amp; T KY AT &amp; T</b>									
VCH045896	678624400/JAN	VOUCHER	1/27/01	11.25	0.00	0.00	11.25	0.00	83
VCH045897	6783669789/Jar	VOUCHER	1/27/01	7.50	0.00	0.00	7.50	0.00	83
VCH045898	6783668300/Jar	VOUCHER	1/27/01	2,639.53	0.00	0.00	2,639.53	0.00	83
VCH046002	Jan0113126062	VOUCHER	1/7/01	22.06	0.00	0.00	0.00	22.06	103

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation

Summary Style, As of 04/20/2001  
Include Future Trxs: No Include Trxs Paid in Full: No

Page 4

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
- Continued...									
<b>Vendor: AT &amp; T KY AT &amp; T</b>									
VCH046710	8665481512/Fet	VOUCHER	2/7/01	23.46	0.00	0.00	23.46	0.00	72
VCH047360	Feb/Mar	VOUCHER	2/27/01	22.52	0.00	22.52	0.00	0.00	52
VCH047361	Feb/Mar01	VOUCHER	2/27/01	18.72	0.00	18.72	0.00	0.00	52
<b>Vendor: AT &amp; T KY Home US</b>				<b>Totals:</b>	<b>2,745.04</b>	<b>0.00</b>	<b>41.24</b>	<b>2,681.74</b>	<b>22.06</b>
<b>Vendor: AT&amp;T - Pho AT&amp;T - Phoenix</b>									
VCH046333	1717837394/Fet	VOUCHER	2/2/01	8,288.95	0.00	0.00	8,288.95	0.00	77
<b>Vendor: AT&amp;T - Pho Home US</b>				<b>Totals:</b>	<b>8,288.95</b>	<b>0.00</b>	<b>0.00</b>	<b>8,288.95</b>	<b>0.00</b>
<b>Vendor: AT&amp;T - Tx AT&amp;T - Tx</b>									
VCH045338	61742201/Jan01	VOUCHER	1/23/01	1,675.01	0.00	0.00	1,675.01	0.00	87
<b>Vendor: AT&amp;T - Tx Home US</b>				<b>Totals:</b>	<b>1,675.01</b>	<b>0.00</b>	<b>0.00</b>	<b>1,675.01</b>	<b>0.00</b>
<b>Vendor: AT&amp;T 003 AT&amp;T</b>									
VCH045440	9258289269/Jar	VOUCHER	2/4/01	28,464.81	0.00	0.00	28,464.81	0.00	75
VCH045926	Feb01/92547901	VOUCHER	2/9/01	15.23	0.00	0.00	15.23	0.00	70
VCH045929	Feb01/91064096	VOUCHER	2/10/01	14.88	0.00	0.00	14.88	0.00	69
VCH045964	Jan01	VOUCHER	1/24/01	18.44	0.00	0.00	18.44	0.00	86
VCH045965	Jan01/92582852	VOUCHER	1/25/01	18.44	0.00	0.00	18.44	0.00	85
VCH045966	Jan01/9258285C	VOUCHER	1/25/01	18.44	0.00	0.00	18.44	0.00	85
VCH045967	Jan01/92582815	VOUCHER	1/21/01	7.48	0.00	0.00	7.48	0.00	85
VCH045968	Jan01/9258222E	VOUCHER	1/21/01	25.23	0.00	0.00	25.23	0.00	89
VCH045969	Jan01/9258284E	VOUCHER	1/15/01	18.44	0.00	0.00	0.00	0.00	89
VCH045970	Jan01/92582847	VOUCHER	1/15/01	18.44	0.00	0.00	0.00	18.44	95
VCH045971	Jan01/9258281C	VOUCHER	1/21/01	7.48	0.00	0.00	7.48	0.00	89
VCH045972	9258281210/Jar	VOUCHER	1/21/01	7.48	0.00	0.00	7.48	0.00	89
VCH045973	9258281648/Jar	VOUCHER	1/21/01	7.48	0.00	0.00	7.48	0.00	89
VCH045974	9258282687/Jar	VOUCHER	1/21/01	7.48	0.00	0.00	7.48	0.00	89
VCH045975	9258281378/Jar	VOUCHER	1/21/01	7.48	0.00	0.00	7.48	0.00	89
VCH045976	7048869702/Jar	VOUCHER	1/19/01	214.19	0.00	0.00	0.00	214.19	91
VCH045977	9258286061	VOUCHER	1/21/01	7.48	0.00	0.00	7.48	0.00	89
VCH046000	9786359784/Jar	VOUCHER	1/15/01	27.11	0.00	0.00	27.11	0.00	95
VCH046001	7048969702/Dei	VOUCHER	12/19/00	227.15	0.00	0.00	0.00	227.15	122
VCH046003	6786247802/Jar	VOUCHER	1/13/01	33.47	0.00	0.00	0.00	33.47	97
VCH046004	5102280187/Jar	VOUCHER	1/13/01	25.90	0.00	0.00	0.00	25.90	97
VCH046005	9258337870/Jar	VOUCHER	1/13/01	74.36	0.00	0.00	0.00	74.36	97
VCH046307	Feb01	VOUCHER	2/13/01	38.99	0.00	0.00	38.99	0.00	66
VCH046329	Feb01.	VOUCHER	2/15/01	27.46	0.00	0.00	27.46	0.00	64
VCH046546	0585486220/Fet	VOUCHER	1/10/01	14.69	0.00	0.00	0.00	14.69	100
VCH046566	7085622911/Fet	VOUCHER	2/21/01	25.56	0.00	25.56	0.00	0.00	58
VCH046700	9258289269/Jar	VOUCHER	3/4/01	17,661.06	0.00	17,661.06	0.00	0.00	47
<b>Vendor: AT&amp;T 003 Home US</b>				<b>Totals:</b>	<b>47,032.85</b>	<b>0.00</b>	<b>17,666.82</b>	<b>28,692.28</b>	<b>653.75</b>
<b>Vendor: AT&amp;T/AZ AT&amp;T</b>									
VCH045716	80019890641/Fet	VOUCHER	2/1/01	28,997.14	0.00	0.00	28,997.14	0.00	78
VCH047602	1858464596	VOUCHER	4/1/01	31,317.91	31,317.91	0.00	0.00	0.00	19
<b>Vendor: AT&amp;T/AZ Home US</b>				<b>Totals:</b>	<b>60,315.05</b>	<b>31,317.91</b>	<b>0.00</b>	<b>28,997.14</b>	<b>0.00</b>
<b>Vendor: AT&amp;T/AZ 978 AT&amp;T</b>									
VCH045893	6786241258/Jar	VOUCHER	2/1/01	14.80	0.00	0.00	14.80	0.00	78
<b>Vendor: AT&amp;T/AZ 97 Home US</b>				<b>Totals:</b>	<b>14.80</b>	<b>0.00</b>	<b>0.00</b>	<b>14.80</b>	<b>0.00</b>
<b>Vendor: AT&amp;T/L AT&amp;T</b>									

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Page 5

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code - Continued...									
Vendor: AT&T/L AT&T - Continued...									
VCH045934 9859675 VOUCHER 2/1/01 897.75 0.00 0.00 897.75 0.00 78									
Vendor: AT&T/L Home US Totals: 897.75 0.00 0.00 897.75 0.00									
Vendor: AT&T/Univers AT&T Universal Biller									
VCH046548 5967800006 VOUCHER 1/1/01 1,467.59 0.00 0.00 0.00 1,467.59 109									
Vendor: AT&T/UniveHome US Totals: 1,467.59 0.00 0.00 0.00 1,467.59									
Vendor: AT&T02 AT&T									
VCH046034 Jan01/97863597 VOUCHER 2/1/01 37.18 0.00 0.00 37.18 0.00 78									
Vendor: AT&T02 Home US Totals: 37.18 0.00 0.00 37.18 0.00									
Vendor: Atlanta Coff Atlanta Coffee Time									
VCH045118 133682 VOUCHER 12/12/00 103.19 0.00 0.00 0.00 103.19 129									
VCH045119 133683 VOUCHER 12/12/00 146.44 0.00 0.00 0.00 146.44 129									
VCH045120 131421 VOUCHER 11/16/00 420.58 0.00 0.00 0.00 420.58 155									
VCH045121 131420 VOUCHER 11/16/00 330.03 0.00 0.00 0.00 330.03 155									
VCH045122 136358 VOUCHER 1/9/01 36.08 0.00 0.00 0.00 36.08 101									
VCH045123 137842 VOUCHER 1/23/01 53.50 0.00 0.00 0.00 53.50 67									
VCH045124 137843 VOUCHER 1/23/01 212.81 0.00 0.00 0.00 212.81 87									
VCH045125 1376789 VOUCHER 1/10/01 26.75 0.00 0.00 0.00 26.75 100									
VCH045126 136359 VOUCHER 1/9/01 237.04 0.00 0.00 0.00 237.04 101									
VCH045889 139233 VOUCHER 2/6/01 176.53 0.00 0.00 0.00 176.53 73									
VCH045891 139232 VOUCHER 2/6/01 66.88 0.00 0.00 0.00 66.88 73									
VCH046253 140564 VOUCHER 2/20/01 46.76 0.00 46.76 0.00 46.76 59									
VCH046254 140563 VOUCHER 2/20/01 9.36 0.00 9.36 0.00 9.36 59									
Vendor: Atlanta CoffHome US Totals: 1,867.95 0.00 56.12 511.72 1,300.11									
Vendor: Atlas Water Atlas Watersystems,									
VCH045718 62580 VOUCHER 2/1/01 273.00 0.00 0.00 273.00 0.00 78									
Vendor: Atlas WaterHome US Totals: 273.00 0.00 0.00 273.00 0.00									
Vendor: Automated Sy Automated Systems Design, LLC									
VCH022934 60198 VOUCHER 7/15/99 2,040.00 0.00 0.00 0.00 2,040.00 645									
Vendor: Automated Home US Totals: 2,040.00 0.00 0.00 0.00 2,040.00									
Vendor: AV Images AV Images, Inc.									
VCH045336 RT104092 VOUCHER 1/29/01 7,682.00 0.00 0.00 7,682.00 0.00 81									
Vendor: AV Images Home US Totals: 7,682.00 0.00 0.00 7,682.00 0.00									
Vendor: Azevedo Tr Azevedo Travel									
VCH045337 00652 C5053/14/99 VOUCHER 3/19/09 30.00 30.00 0.00 0.00 0.00 (2,890)									
Vendor: Azevedo Tr Home US Totals: 30.00 30.00 0.00 0.00 0.00									
Vendor: Baker Law Baker Law Corporation									
VCH045999 SI-B000701 VOUCHER 2/9/01 600.00 0.00 0.00 600.00 0.00 70									
VCH046650 SI-B001211 VOUCHER 2/22/01 1,567.72 0.00 1,567.72 0.00 0.00 57									

B - 196

000062

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Page 6

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code									
Vendor : Baker Law Baker Law Corporation									
VCH047363	SI-B001591	VOUCHER	3/12/01	1,661.82	0.00	1,661.82	0.00	0.00	39
Vendor : Baker Law	Home	US	Totals:	3,829.54	0.00	3,229.54	600.00	0.00	
Vendor : Bass Jessica Jessica Bass									
VCH047727	w/e 4/18/01/Ava:	VOUCHER	4/18/00	990.00	0.00	0.00	0.00	990.00	367
VCH047728	w/e 4/18/01/Quir	VOUCHER	4/18/01	1,578.13	1,578.13	0.00	0.00	0.00	2
Vendor : Bass Jessica	Home	US	Totals:	2,568.13	1,578.13	0.00	0.00	990.00	
Vendor : Bay Area Tec Bay Area TechWorkers									
VCH046294	2027	VOUCHER	2/23/01	5,000.00	0.00	5,000.00	0.00	0.00	56
VCH046296	2026	VOUCHER	2/23/01	3,942.50	0.00	3,942.50	0.00	0.00	56
VCH047886	2064.	VOUCHER	3/12/01	4,061.00	0.00	4,061.00	0.00	0.00	39
Vendor : Bay Area Tec	Home	US	Totals:	13,003.50	0.00	13,003.50	0.00	0.00	
Vendor : Bay Tact Bay Tact Corp.									
VCH045987	045367	VOUCHER	8/14/00	215.00	0.00	0.00	0.00	215.00	249
Vendor : Bay Tact	Home	US	Totals:	215.00	0.00	0.00	0.00	215.00	
Vendor : Bell Atlan Bell Atlantic									
DISB013113	DB000327	DB.MEMO		(588.66)	0.00	0.00	0.00	(588.66)	
Vendor : Bell Atlan	Home	US	Totals:	(588.66)	0.00	0.00	0.00	(588.66)	
Vendor : Bell Sout/GA Bell South									
VCH045871	Jan01/87836663	VOUCHER	1/26/01	4,246.39	0.00	0.00	4,246.39	0.00	82
VCH045980	8786247802/Jar	VOUCHER	1/23/01	369.32	0.00	0.00	369.32	0.00	87
VCH046007	8783666300/Jar	VOUCHER	12/28/00	8,514.51	0.00	0.00	0.00	8,514.51	113
Vendor : Bell Sout/G.Home	US	Totals:	13,130.22	0.00	0.00	4,615.71	0.00	8,514.51	
Vendor : Bell South Bell South									
VCH045979	7048969702/Jar	VOUCHER	1/25/01	277.97	0.00	0.00	277.97	0.00	85
VCH046667	7048969702/Fet	VOUCHER	2/25/01	523.40	0.00	523.40	0.00	0.00	54
Vendor : Bell South	Home	US	Totals:	801.37	0.00	523.40	277.97	0.00	
Vendor : Best Softwar * Best Software, Inc.									
VCH046314	2185999	VOUCHER	1/8/01	518.74	0.00	0.00	0.00	518.74	102
Vendor : Best Softw	Home	US	Totals:	518.74	0.00	0.00	0.00	518.74	
Vendor : Bindra Zo Zorawar Bindra									
6053	Feb 12	VOUCHER	2/12/01	910.00	0.00	0.00	910.00	0.00	67
Vendor : Bindra Zo	Home	US	Totals:	910.00	0.00	0.00	910.00	0.00	
Vendor : Blakely Soko Blakely Sokoloff Taylor & Zafman									
VCH046730	175202	VOUCHER	1/22/01	4,374.78	0.00	0.00	4,374.78	0.00	88

4/20/01  
2:36:11PM

Aged Payables By: Branch Code/Vendor Code

Page 7

Quintus Corporation  
Summary Style, As of 04/20/2001  
Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	AGED
<b>Branch Code: default Default Branch Code</b>									
- Continued...									
Vendor : Blakely SokHome US			Totals:	4,374.78	0.00	0.00	4,374.78	0.00	
Vendor : Blue Pumpkin Blue Pumpkin Software Inc.									
VCH045410	INV0000901	VOUCHER	1/25/01	8,000.00	0.00	0.00	8,000.00	0.00	85
Vendor : Blue PumpHome US			Totals:	8,000.00	0.00	0.00	8,000.00	0.00	
Vendor : Boston Clean Boston Cleaning Company, Inc.									
VCH045344	10006	VOUCHER	2/1/01	1,982.54	0.00	0.00	1,982.54	0.00	78
VCH047883	10398	VOUCHER	4/1/01	2,118.36	2,118.36	0.00	0.00	0.00	19
Vendor : Boston CleHome US			Totals:	4,100.90	2,118.36	0.00	1,982.54	0.00	
Vendor : Bowne Bowne Of Los Angeles, Inc;									
VCH048715	0101206580	VOUCHER	3/6/01	16,451.00	0.00	16,451.00	0.00	0.00	45
VCH047305	010208410	VOUCHER	3/6/01	428.00	0.00	428.00	0.00	0.00	43
Vendor : Bowne Home US			Totals:	16,879.00	0.00	16,879.00	0.00	0.00	
Vendor : Bradford Bradford Adams & Company									
VCH045342	0010006190	VOUCHER	1/22/01	1,443.00	0.00	0.00	1,443.00	0.00	58
Vendor : Bradford Home US			Totals:	1,443.00	0.00	0.00	1,443.00	0.00	
Vendor : Bradford Gro Bradford Group Temporaries, Inc									
VCH045888	0010006450	VOUCHER	2/6/01	1,560.00	0.00	0.00	1,560.00	0.00	73
VCH046054	0010006377	VOUCHER	1/31/01	1,560.00	0.00	0.00	1,560.00	0.00	79
VCH046331	0010006510	VOUCHER	2/13/01	1,560.00	0.00	0.00	1,560.00	0.00	66
VCH046340	0010006637	VOUCHER	2/21/01	1,560.00	0.00	1,560.00	0.00	0.00	58
VCH046551	0010006706	VOUCHER	2/26/01	1,248.00	0.00	1,248.00	0.00	0.00	53
VCH047689	100004006	VOUCHER	4/17/01	1,560.00	1,560.00	0.00	0.00	0.00	3
VCH047733	10007227	VOUCHER	4/10/01	1,560.00	1,560.00	0.00	0.00	0.00	10
Vendor : Bradford GrHome US			Totals:	10,608.00	3,120.00	2,808.00	4,880.00	0.00	
Vendor : Broadwing Broadwing									
VCH045408	880000139*	VOUCHER	12/26/00	3,172.21	0.00	0.00	0.00	3,172.21	115
VCH047741	880000139	VOUCHER	3/21/01	1,136.79	1,136.79	0.00	0.00	0.00	30
Vendor : Broadwing Home US			Totals:	4,309.00	1,136.79	0.00	0.00	3,172.21	
Vendor : Brobeck Ph Brobeck Phleger & Harrison									
VCH021434	21873	VOUCHER	4/27/99	814.25	0.00	0.00	0.00	814.25	724
Vendor : Brobeck PhHome US			Totals:	814.25	0.00	0.00	0.00	814.25	
Vendor : Brooke Rita Rita Brooke									
DISB017597	DB000469	DB.MEMO		(23.50)	0.00	0.00	0.00	(23.50)	
Vendor : Brooke RitaHome US			Totals:	(23.50)	0.00	0.00	0.00	(23.50)	
Vendor : Bruce Poole Bruce Poole									
DISB015147	DB000356	DB.MEMO		(1,000.00)	0.00	0.00	0.00	(1,000.00)	
Vendor : Bruce PooleHome US			Totals:	(1,000.00)	0.00	0.00	0.00	(1,000.00)	

B - 198

000064

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	AGED		
<b>Branch Code: default Default Branch Code</b>											
-Continued...											
<b>Vendor : BTI Telecomm</b>											
<b>BTI Telecommunications Services</b>											
VCH045127	4155193/Dec00	VOUCHER	12/25/00	73.72	0.00	0.00	0.00	73.72	116		
VCH046327	4155193/Jan01	VOUCHER	1/25/01	72.64	0.00	0.00	72.64	0.00	85		
VCH046664	4155193/Feb01	VOUCHER	2/26/01	73.73	0.00	73.73	0.00	0.00	53		
<b>Vendor : BTI TeleconHome US</b>		<b>Totals:</b>		220.09	0.00	73.73	72.64	73.72			
<b>Vendor : Business04</b>											
<b>Business Wire</b>											
VCH047226	1712073	VOUCHER	1/23/01	182.70	0.00	0.00	182.70	0.00	87		
VCH047233	1714961	VOUCHER	1/25/01	969.90	0.00	0.00	969.90	0.00	85		
VCH047235	1719216	VOUCHER	1/31/01	1,104.90	0.00	0.00	1,104.90	0.00	79		
VCH047237	17128787	VOUCHER	2/12/01	834.90	0.00	0.00	834.90	0.00	67		
<b>Vendor : Business04Home US</b>		<b>Totals:</b>		3,092.40	0.00	0.00	3,092.40	0.00			
<b>Vendor : BusinessWire</b>											
<b>Business Wire</b>											
VCH045824	1707292	VOUCHER	1/23/01	799.90	0.00	0.00	799.90	0.00	87		
<b>Vendor : BusinessWIHome US</b>		<b>Totals:</b>		799.90	0.00	0.00	799.90	0.00			
<b>Vendor : Cahners</b>											
<b>Cahners Business Information</b>											
VCH045657	1634190	VOUCHER	1/18/01	11,095.00	0.00	0.00	0.00	11,095.00	92		
VCH0457213	1646582	VOUCHER	1/31/01	10,000.00	0.00	0.00	10,000.00	0.00	79		
<b>Vendor : Cahners Home US</b>		<b>Totals:</b>		21,095.00	0.00	0.00	10,000.00	11,095.00			
<b>Vendor : CaliforniaCh</b>											
<b>California Chamber Of Commerce</b>											
VCH046051	423192	VOUCHER	2/1/01	48.75	0.00	0.00	48.75	0.00	78		
<b>Vendor : CaliforniaChHome US</b>		<b>Totals:</b>		48.75	0.00	0.00	48.75	0.00			
<b>Vendor : Cap Gemini</b>											
<b>Cap Gemini Ernst &amp; Young US LLC</b>											
VCH047214	50010670A	VOUCHER	10/10/01	11,981.00	11,981.00	0.00	0.00	0.00	(173)		
VCH047295	50019043	VOUCHER	1/5/01	79,581.00	0.00	0.00	0.00	79,581.00	105		
VCH047364	50013870	VOUCHER	11/15/00	87,328.00	0.00	0.00	0.00	87,328.00	156		
VCH047365	50019066	VOUCHER	1/9/01	140,754.00	0.00	0.00	0.00	140,754.00	101		
<b>Vendor : Cap GeminiHome US</b>		<b>Totals:</b>		299,644.00	11,981.00	0.00	0.00	287,663.00			
<b>Vendor : Careful Cori</b>											
<b>Careful Courier</b>											
VCH045350	23563	VOUCHER	2/29/00	65.00	0.00	0.00	0.00	65.00	416		
VCH045851	29609	VOUCHER	1/11/01	50.30	0.00	0.00	0.00	50.30	99		
<b>Vendor : Careful CoriHome US</b>		<b>Totals:</b>		115.30	0.00	0.00	0.00	115.30			
<b>Vendor : Cassidy Andr</b>											
<b>Andrew Cassidy</b>											
DISB009210	DB000242	DB.MEMO		(10.00)	0.00	0.00	0.00	(10.00)			
<b>Vendor : Cassidy AnHome US</b>		<b>Totals:</b>		(10.00)	0.00	0.00	0.00	(10.00)			
<b>Vendor : Catalyst Sys</b>											
<b>Catalyst Systems &amp; Peripherals</b>											
VCH045352	3009	VOUCHER	1/16/01	15,282.00	0.00	0.00	0.00	15,282.00	94		
VCH045353	3008	VOUCHER	1/16/01	15,282.00	0.00	0.00	0.00	15,282.00	94		
VCH046265	2965	VOUCHER	1/2/01	15,317.38	0.00	0.00	0.00	15,317.38	108		

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
<i>- Continued...</i>									
Vendor : Catalyst Sy:Home	US		Totals:	45,881.38	0.00	0.00	0.00	45,881.38	
<b>Vendor : CBSI</b>									
<b>CBSI</b>									
VCH044225	90028820	VOUCHER	1/15/01	9,760.00	0.00	0.00	0.00	9,760.00	95
Vendor : CBSI	Home	US	Totals:	9,760.00	0.00	0.00	0.00	9,760.00	
<b>Vendor : ccalt.com</b>									
<b>ccalt.com</b>									
VCH045158	2344	VOUCHER	11/30/00	956.00	0.00	0.00	0.00	956.00	141
Vendor : ccalt.com	Home	US	Totals:	956.00	0.00	0.00	0.00	956.00	
<b>Vendor : CDW Comp/IL</b>									
<b>CDW Computer Centers, Inc</b>									
VCH045983	CS23067	VOUCHER	11/1/00	231.49	0.00	0.00	0.00	231.49	170
VCH047554	DI43755	VOUCHER	2/28/01	243.58	0.00	243.58	0.00	0.00	
VCH047555	DIS8772	VOUCHER	3/1/01	26.57	0.00	26.57	0.00	0.00	51
Vendor : CDW Comp	Home	US	Totals:	501.64	0.00	270.15	0.00	231.49	50
<b>Vendor : CenturyTel</b>									
<b>CenturyTel</b>									
VCH046242	Feb2538518441	VOUCHER	2/2/01	140.23	0.00	0.00	140.23	0.00	77
Vendor : CenturyTel	Home	US	Totals:	140.23	0.00	0.00	140.23	0.00	
<b>Vendor : Ceridian</b>									
<b>Ceridian Employer Services</b>									
VCH047703	Yr2000 W2 Fees	VOUCHER	4/19/01	1,140.00	1,140.00	0.00	0.00	0.00	1
Vendor : Ceridian	Home	US	Totals:	1,140.00	1,140.00	0.00	0.00	0.00	
<b>Vendor : CharlotteEx</b>									
<b>Charlotte Executive Services</b>									
VCH045927	4319	VOUCHER	2/10/01	161.23	0.00	0.00	161.23	0.00	69
Vendor : CharlotteEx	Home	US	Totals:	161.23	0.00	0.00	161.23	0.00	
<b>Vendor : Chase Mellon</b>									
<b>Chase Mellon Shareholder Services</b>									
VCH046341	143829	VOUCHER	2/20/01	1,526.44	0.00	1,526.44	0.00	0.00	59
Vendor : Chase Melk	Home	US	Totals:	1,526.44	0.00	1,526.44	0.00	0.00	
<b>Vendor : Chen Yihwei</b>									
<b>Yihwei Chen</b>									
VCH033674	w/e 07/01/2000	VOUCHER	6/30/00	0.05	0.00	0.00	0.00	0.05	294
Vendor : Chen Yihwei	Home	US	Totals:	0.05	0.00	0.00	0.00	0.05	
<b>Vendor : CIO Comm</b>									
<b>CIO Communications, Inc</b>									
VCH044500	620063	VOUCHER	12/15/00	19,540.00	0.00	0.00	0.00	19,540.00	126
Vendor : CIO Comm	Home	US	Totals:	19,540.00	0.00	0.00	0.00	19,540.00	
<b>Vendor : Citation Pre</b>									
<b>Citation Press</b>									
DISB021328	DB000600	DB.MEMO		(451.25)	0.00	0.00	0.00	(451.25)	
VCH026019	20358	VOUCHER	11/18/99	324.75	0.00	0.00	0.00	324.75	
VCH045354	22992	VOUCHER	1/31/01	805.68	0.00	0.00	805.68	0.00	79

B - 200

000066

## Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default</b>									
Default Branch Code									
-Continued...									
Vendor : Citation Pre Citation Press									
-Continued...									
VCH045355	22912	VOUCHER	1/24/01	439.56	0.00	0.00	439.56	0.00	66
VCH045356	22991	VOUCHER	1/31/01	805.68	0.00	0.00	805.68	0.00	79
VCH045357	22993	VOUCHER	1/31/01	489.24	0.00	0.00	489.24	0.00	79
VCH045358	22990	VOUCHER	1/31/01	489.24	0.00	0.00	489.24	0.00	79
VCH045359	22946	VOUCHER	1/29/01	3,877.20	0.00	0.00	3,877.20	0.00	79
VCH045360	22916	VOUCHER	1/25/01	9,126.00	0.00	0.00	9,126.00	0.00	81
VCH045361	22884	VOUCHER	1/11/01	18,047.88	0.00	0.00	0.00	18,047.88	99
VCH045362	22885	VOUCHER	1/1/01	11,913.48	0.00	0.00	0.00	11,913.48	99
VCH045723	22999	VOUCHER	1/31/01	805.68	0.00	0.00	805.68	0.00	79
VCH045724	23001	VOUCHER	1/31/01	805.68	0.00	0.00	805.68	0.00	79
VCH045725	23000	VOUCHER	1/31/01	805.68	0.00	0.00	805.68	0.00	79
VCH045879	22998	VOUCHER	1/31/01	805.68	0.00	0.00	805.68	0.00	79
VCH045991	22996	VOUCHER	1/31/01	489.24	0.00	0.00	489.24	0.00	79
VCH045992	22994	VOUCHER	1/31/01	489.24	0.00	0.00	489.24	0.00	79
VCH045993	22997	VOUCHER	1/31/01	489.24	0.00	0.00	489.24	0.00	79
VCH045994	22995	VOUCHER	1/31/01	489.24	0.00	0.00	489.24	0.00	79
Vendor : Citation Pre	Home	US		Totals:	51,047.14	0.00	0.00	21,212.28	29,834.86
Vendor : Clarke Ameri Clarke American									
VCH047639	Overpayment	VOUCHER	4/18/01	7,600.00	7,600.00	0.00	0.00	0.00	2
Vendor : Clarke Ame	Home	US		Totals:	7,600.00	7,600.00	0.00	0.00	0.00
Vendor : Clickguard C Clickguard Corporation									
VCH045131	33910	VOUCHER	1/29/01	290.00	0.00	0.00	290.00	0.00	61
VCH046055	33319	VOUCHER	11/22/00	125.00	0.00	0.00	0.00	125.00	149
VCH046056	334757	VOUCHER	12/8/00	620.27	0.00	0.00	0.00	620.27	133
VCH046057	33458	VOUCHER	12/8/00	656.00	0.00	0.00	0.00	556.00	133
VCH046058	33738	VOUCHER	1/11/01	119.06	0.00	0.00	0.00	119.06	99
Vendor : Clickguard Home	US			Totals:	1,710.35	0.00	0.00	290.00	1,420.35
Vendor : CMP Media CMP Media Inc									
VCH044848	37517	VOUCHER	12/18/00	6,784.75	0.00	0.00	0.00	8,784.75	123
VCH044849	38910	VOUCHER	2/18/00	3,500.00	0.00	0.00	0.00	3,500.00	427
VCH044851	38911	VOUCHER	12/20/00	3,500.00	0.00	0.00	0.00	3,500.00	121
VCH044854	33457	VOUCHER	11/29/00	3,500.00	0.00	0.00	0.00	3,500.00	142
VCH045726	34454	VOUCHER	11/29/00	5,388.00	0.00	0.00	0.00	5,388.00	221
VCH045793	06096	VOUCHER	9/11/00	31,858.00	0.00	0.00	0.00	31,858.00	221
VCH045866	41110-1200	VOUCHER	12/28/00	5,389.00	0.00	0.00	0.00	5,389.00	113
Vendor : CMP Media Home	US			Totals:	61,920.75	0.00	0.00	0.00	61,920.75
Vendor : Coffee Pause Coffee Pause									
VCH046181	I321586	VOUCHER	1/18/01	460.25	0.00	0.00	0.00	460.25	92
VCH046183	I322826	VOUCHER	2/15/01	969.95	0.00	0.00	969.95	0.00	64
Vendor : Coffee Pau	Home	US		Totals:	1,430.20	0.00	0.00	969.95	460.25
Vendor : CoffeePlus CoffeePlus									
7823	116902	VOUCHER	9/13/00	1,196.40	0.00	0.00	0.00	1,196.40	219
Vendor : CoffeePlus Home	US			Totals:	1,196.40	0.00	0.00	0.00	1,196.40
Vendor : Coghlun Elec Coghlun Electrical Contractors									
VCH044596	3110	VOUCHER	11/30/00	15,000.00	0.00	0.00	0.00	15,000.00	141

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Page 11

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

YTD NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
<i>-Continued...</i>									
Vendor : Coghlans EleHome	US	Totals:		15,000.00	0.00	0.00	0.00	15,000.00	
<b>Vendor : Cognos Cor Cognos Corporation</b>									
VCH045663	98513	VOUCHER	1/16/01	500.40	0.00	0.00	0.00	500.40	94
VCH045664	98514	VOUCHER	1/16/01	1,635.36	0.00	0.00	0.00	1,635.36	94
VCH045665	98516	VOUCHER	1/16/01	18,966.80	0.00	0.00	0.00	18,966.80	94
VCH045666	100459	VOUCHER	1/31/01	6,819.52	0.00	0.00	0.00	6,819.52	79
VCH047848	104882	VOUCHER	3/26/01	18,152.80	18,152.80	0.00	0.00	0.00	25
VCH047849	105199	VOUCHER	3/29/01	37,810.82	37,810.82	0.00	0.00	0.00	22
Vendor : Cognos CorHome	US	Totals:		83,885.70	55,963.62	0.00	6,819.52	21,102.58	
Vendor : ComEd	ComEd								
VCH045351	5999510025/Jar	VOUCHER	1/22/01	150.00	0.00	0.00	150.00	0.00	86
VCH046862	5999510025/Fet	VOUCHER	2/21/01	308.28	0.00	308.28	0.00	0.00	58
VCH047267	Feb01	VOUCHER	2/20/01	488.89	0.00	488.89	0.00	0.00	59
Vendor : ComEd	Home	US	Totals:	947.17	0.00	797.17	150.00	0.00	
Vendor : Commonwealth Edison	Commonwealth Edison Company								
VCH047885	Ck2464343	VOUCHER	4/19/01	1,110.00	1,110.00	0.00	0.00	0.00	1
Vendor : Commonwealth	Home	US	Totals:	1,110.00	1,110.00	0.00	0.00	0.00	
Vendor : Communications General Information Corp									
VCH045956	A6180/Jan01	VOUCHER	1/17/01	51.30	0.00	0.00	0.00	51.30	93
VCH045957	A6202/Jan01	VOUCHER	1/17/01	56.65	0.00	0.00	0.00	56.65	93
VCH046310	Feb01/A6180	VOUCHER	2/16/01	45.35	0.00	0.00	45.35	0.00	63
VCH046311	Feb01/A6202	VOUCHER	2/16/01	60.55	0.00	0.00	60.55	0.00	63
Vendor : Communications	Home	US	Totals:	213.85	0.00	0.00	105.90	107.85	
Vendor : Community Media Corp.	Community Media Corp.								
VCH046262	000151C	VOUCHER	2/8/01	5,650.00	0.00	0.00	5,650.00	0.00	71
Vendor : Community	Home	US	Totals:	5,650.00	0.00	0.00	5,650.00	0.00	
Vendor : Comptroller	Comptroller Of Public Accounts								
VCH047680	Mar01	VOUCHER	4/19/01	1,592.56	1,592.56	0.00	0.00	0.00	1
Vendor : Comptroller	Home	US	Totals:	1,592.56	1,592.56	0.00	0.00	0.00	
Vendor : ComputerPREP	ComputerPREP								
VCH045381	INV0109796	VOUCHER	8/31/00	715.63	0.00	0.00	0.00	715.63	232
Vendor : ComputerP	Home	US	Totals:	715.63	0.00	0.00	0.00	715.63	
Vendor : Conseco Fina	Conseco Finance Vendor Services Corp								
5334	40430253/Feb01	VOUCHER	1/26/01	709.62	0.00	0.00	709.62	0.00	84
Vendor : Conseco F	Home	US	Totals:	709.62	0.00	0.00	709.62	0.00	
Vendor : Converge C	Converge Corporation								
VCH045906	oVERPYMT	VOUCHER	2/21/01	5,512.63	0.00	5,512.63	0.00	0.00	58

B - 202

000068

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
					<b>-Continued...</b>				
<b>Vendor : Convergys CHome US</b>									
				<b>Totals:</b>	<b>5,512.63</b>	<b>0.00</b>	<b>5,512.63</b>	<b>0.00</b>	<b>0.00</b>
<b>Vendor : Convergys Convergys</b>									
VCH047641	Overpayment	VOUCHER	4/18/01	9.00	9.00	0.00	0.00	0.00	2
VCH047642	Overpayment/Ja	VOUCHER	4/18/01	7,290.00	7,290.00	0.00	0.00	0.00	2
				<b>Totals:</b>	<b>7,299.00</b>	<b>7,295.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Vendor : Cooke Doreen Doreen Cooke</b>									
VCH046976	w/e 03/03/01	VOUCHER	3/20/01	0.01	0.00	0.01	0.00	0.00	31
VCH046977	w/e 3/10/01	VOUCHER	3/20/01	0.01	0.00	0.01	0.00	0.00	31
				<b>Totals:</b>	<b>0.02</b>	<b>0.00</b>	<b>0.02</b>	<b>0.00</b>	<b>0.00</b>
<b>Vendor : Cooper, Whit Cooper, White &amp; Cooper LLP</b>									
VCH044243	6183-975860	VOUCHER	1/10/01	160.00	0.00	0.00	0.00	160.00	100
VCH046565	6383-976502	VOUCHER	2/13/01	2,997.90	0.00	0.00	2,997.90	0.00	66
				<b>Totals:</b>	<b>3,157.90</b>	<b>0.00</b>	<b>0.00</b>	<b>2,997.90</b>	<b>160.00</b>
<b>Vendor : Cornish &amp; Ca Cornish &amp; Carey Commercial</b>									
VCH047644	QC-01	VOUCHER	1/15/01	30,000.00	0.00	0.00	0.00	30,000.00	95
				<b>Totals:</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>95</b>
<b>Vendor : Corporate Mo Corporate Motivators</b>									
VCH043714	2000-38876	VOUCHER	1/11/01	21,434.09	0.00	0.00	0.00	21,434.09	99
VCH045560	37680	VOUCHER	8/11/00	4,310.07	0.00	0.00	0.00	4,310.07	252
VCH045561	38339	VOUCHER	10/12/00	182.61	0.00	0.00	0.00	182.61	190
VCH045562	38922	VOUCHER	12/12/00	2,510.38	0.00	0.00	0.00	2,510.38	129
VCH045563	38432	VOUCHER	10/18/00	1,802.44	0.00	0.00	0.00	1,802.44	184
VCH045565	38848	VOUCHER	12/5/00	7,898.03	0.00	0.00	0.00	7,898.03	138
VCH045567	38854	VOUCHER	12/18/00	775.53	0.00	0.00	0.00	775.53	123
VCH045569	38823	VOUCHER	12/12/00	728.22	0.00	0.00	0.00	728.22	129
VCH045576	39241	VOUCHER	2/12/01	1,565.97	0.00	0.00	1,565.97	0.00	67
VCH045690	39191	VOUCHER	2/5/01	563.40	0.00	0.00	563.40	0.00	74
VCH046060	038848	VOUCHER	2/8/01	7,085.55	0.00	0.00	7,085.55	0.00	71
				<b>Totals:</b>	<b>48,856.29</b>	<b>0.00</b>	<b>0.00</b>	<b>8,214.82</b>	<b>39,441.37</b>
<b>Vendor : Cort Furni Cort Furniture</b>									
VCH045989	18-235656	VOUCHER	2/2/01	162.38	0.00	0.00	162.38	0.00	77
VCH047807	18-255930	VOUCHER	4/3/01	162.38	162.38	0.00	0.00	0.00	17
VCH047731	245461	VOUCHER	3/3/01	162.38	0.00	162.38	0.00	0.00	46
				<b>Totals:</b>	<b>487.14</b>	<b>162.38</b>	<b>162.38</b>	<b>162.38</b>	<b>0.00</b>
<b>Vendor : County Recor County Recorder,</b>									
DISB015157	DB000367	DB.MEMO		(11.00)	0.00	0.00	0.00	(11.00)	
				<b>Totals:</b>	<b>(11.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(11.00)</b>
<b>Vendor : Crawford Sul Crawford Suite</b>									
VCH046731	105957/Quin	VOUCHER	2/9/01	4,670.67	0.00	0.00	4,670.67	0.00	70
				<b>Totals:</b>	<b>4,670.67</b>	<b>0.00</b>	<b>0.00</b>	<b>4,670.67</b>	<b>0.00</b>

4/20/01  
2:36:11PM

Aged Payables By: Branch Code/Vendor Code

Page 13

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code - Continued...									
Vendor: Crowe & Sons Crowe & Sons Electrical Corp.									
VCH045881	61953	VOUCHER	2/1/01	156.95	0.00	0.00	156.95	0.00	78
			Vendor: Crowe & Sons Home US	Totals:	156.95	0.00	156.95	0.00	
Vendor: CT Corpora CT Corporation System									
VCH044580	0083494788-01	VOUCHER	1/17/01	1,842.50	0.00	0.00	0.00	1,842.50	93
			Vendor: CT Corpora Home US	Totals:	1,842.50	0.00	0.00	1,842.50	
Vendor: Cybernet Mar Cybernet Marketing									
VCH045870	CM/01/02-53	VOUCHER	2/5/01	8,640.00	0.00	0.00	8,640.00	0.00	74
			Vendor: Cybernet M Home US	Totals:	8,640.00	0.00	8,640.00	0.00	
Vendor: Data-com Data Com Cable, Inc									
VCH046061	N28414	VOUCHER	1/30/01	7,755.00	0.00	0.00	7,755.00	0.00	80
			Vendor: Data-com Home US	Totals:	7,755.00	0.00	0.00	7,755.00	0.00
Vendor: Datasafe Datasafe									
VCH046655	607960201	VOUCHER	1/31/01	114.24	0.00	0.00	114.24	0.00	79
VCH046656	6079603001	VOUCHER	2/28/01	94.82	0.00	94.82	0.00	0.00	51
VCH047739	6079604	VOUCHER	3/31/01	1,402.35	1,402.35	0.00	0.00	0.00	20
			Vendor: Datasafe Home US	Totals:	1,611.21	1,402.35	94.82	114.24	0.00
Vendor: DB Incorpora DB Incorporated									
VCH045364	00017610	VOUCHER	1/31/01	24,409.30	0.00	0.00	24,409.30	0.00	79
VCH046325	00017652	VOUCHER	2/21/01	400.00	0.00	400.00	0.00	0.00	58
			Vendor: DB Incorpora Home US	Totals:	24,809.30	0.00	400.00	24,409.30	0.00
Vendor: Deerfield Deerfield Commons I									
VCH048126	Appl. #4	VOUCHER	12/21/00	12,197.00	0.00	0.00	0.00	12,197.00	120
			Vendor: Deerfield Home US	Totals:	12,197.00	0.00	0.00	12,197.00	
Vendor: Delaware01 Delaware Secretary of State									
VCH047696	2232652	VOUCHER	4/19/01	37,555.11	37,555.11	0.00	0.00	0.00	1
			Vendor: Delaware01 Home US	Totals:	37,555.11	37,555.11	0.00	0.00	
Vendor: Denicas Pas Denicas Pastry Cafe									
VCH045106	Feb 2	VOUCHER	2/2/01	55.89	0.00	0.00	55.89	0.00	77
VCH045107	138	VOUCHER	1/31/01	103.00	0.00	0.00	103.00	0.00	79
VCH045108	JAN 30	VOUCHER	1/30/01	70.96	0.00	0.00	70.96	0.00	80
VCH045109	570600	VOUCHER	1/26/01	79.56	0.00	0.00	79.56	0.00	84
VCH046549	137	VOUCHER	2/6/01	84.37	0.00	0.00	84.37	0.00	70
			Vendor: Denicas Pas Home US	Totals:	393.78	0.00	0.00	393.78	0.00
Vendor: Dialogic Cor Dialogic Corporation									
VCH045117	699877	VOUCHER	1/23/01	9,511.00	0.00	0.00	9,511.00	0.00	87

B - 204

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Page 14

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
- Continued...									
Vendor : Dialogic Cor Dialogic Corporation									
- Continued...									
VCH045382	698620	VOUCHER	1/9/01	4,994.50	0.00	0.00	0.00	4,994.50	101
VCH045383	699048	VOUCHER	1/15/01	9.00	0.00	0.00	0.00	9.00	95
VCH045727	701191	VOUCHER	2/7/01	4,760.00	0.00	0.00	4,760.00	0.00	72
Vendor : Dialogic CoHome US				Totals:	19,274.50	0.00	0.00	14,271.00	5,003.50
<b>Vendor : DSL Net DSL_Net, Inc</b>									
VCH045981	36741	VOUCHER	1/23/01	349.00	0.00	0.00	349.00	0.00	87
Vendor : DSL Net Home US				Totals:	349.00	0.00	0.00	349.00	0.00
<b>Vendor : Dun &amp; Brad Dun &amp; Bradstreet</b>									
VCH045876	4300075-020201	VOUCHER	2/5/01	1,790.00	0.00	0.00	1,790.00	0.00	74
VCH045835	4154191-01	VOUCHER	1/31/01	91.60	0.00	0.00	91.60	0.00	79
Vendor : Dun & Brad Home US				Totals:	1,881.60	0.00	0.00	1,881.60	0.00
<b>Vendor: E*Trade E*Trade Business Solutions</b>									
VCH047650	307414	VOUCHER	1/26/01	2,091.49	0.00	0.00	2,091.49	0.00	84
Vendor : E*Trade Home US				Totals:	2,091.49	0.00	0.00	2,091.49	0.00
<b>Vendor : EM Publishing EM Publishing Enterprises, Inc</b>									
VCH047684	40686	VOUCHER	3/6/01	1,475.00	0.00	1,475.00	0.00	0.00	45
Vendor : EM Publish Home US				Totals:	1,475.00	0.00	1,475.00	0.00	0.00
<b>Vendor : Ensemble Con Ensemble Consulting</b>									
VCH045367	QU11200c	VOUCHER	12/21/00	9,900.00	0.00	0.00	0.00	9,900.00	120
VCH045368	QU10101c	VOUCHER	1/31/01	550.00	0.00	0.00	550.00	0.00	79
VCH045389	QU11200b	VOUCHER	12/21/00	10,000.00	0.00	0.00	0.00	10,000.00	120
VCH045579	QU10201b	VOUCHER	2/12/01	10,000.00	0.00	0.00	10,000.00	0.00	67
VCH045580	QU10201c	VOUCHER	2/12/01	9,900.00	0.00	0.00	9,900.00	0.00	67
VCH045582	Qu10201d	VOUCHER	2/12/01	3,000.00	0.00	0.00	3,000.00	0.00	67
VCH045583	Qu10201e	VOUCHER	2/12/01	6,000.00	0.00	0.00	6,000.00	0.00	67
VCH045584	QU10201f	VOUCHER	2/12/01	3,750.00	0.00	0.00	3,750.00	0.00	67
VCH045585	QU10201g	VOUCHER	2/12/01	5,000.00	0.00	0.00	5,000.00	0.00	67
VCH045586	QU10301a	VOUCHER	2/28/01	7,500.00	0.00	7,500.00	0.00	0.00	51
VCH045587	QU10301b	VOUCHER	2/28/01	5,000.00	0.00	5,000.00	0.00	0.00	51
VCH045588	QU10301c	VOUCHER	2/28/01	2,500.00	0.00	2,500.00	0.00	0.00	51
VCH046257	Qu10101e	VOUCHER	1/31/01	437.69	0.00	0.00	437.69	0.00	79
VCH046258	Qu10101b	VOUCHER	1/31/01	4,900.00	0.00	0.00	4,900.00	0.00	79
VCH046259	Qu10201a	VOUCHER	2/1/01	5,000.00	0.00	0.00	5,000.00	0.00	78
VCH046260	Qu10101d	VOUCHER	1/31/01	593.75	0.00	0.00	593.75	0.00	79
VCH047645	Qu1021h	VOUCHER	2/17/01	1,209.70	0.00	0.00	1,209.70	0.00	62
VCH047646	QU102001a	VOUCHER	1/1/01	4,000.00	0.00	0.00	0.00	4,000.00	109
VCH047647	QU11200f	VOUCHER	12/31/00	3,840.00	0.00	0.00	0.00	3,840.00	110
Vendor : Ensemble C Home US				Totals:	93,081.14	0.00	15,000.00	50,341.14	27,740.00
<b>Vendor : Epicor Sofew Epicor Software Corp.</b>									
VCH045366	CS18684	VOUCHER	1/25/01	1,847.25	0.00	0.00	1,847.25	0.00	85
VCH046712	CS19833	VOUCHER	2/27/01	2,022.85	0.00	2,022.85	0.00	0.00	52
Vendor : Epicor SofeHome US				Totals:	3,870.10	0.00	2,022.85	1,847.25	0.00
<b>Vendor : EpicorSoft/r Epicor Software Corp.</b>									

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Page 15

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
<b>Vendor: EpicorSoft/ir Epicor Software Corp.</b>									
VCH045626	IV0010889	VOUCHER	11/28/00	20,000.00	0.00	0.00	0.00	20,000.00	143
VCH045630	IV0010890	VOUCHER	11/28/00	4,500.00	0.00	0.00	0.00	4,500.00	143
<b>Vendor: EpicorSoft/ir Home US</b>				<b>Totals:</b>	<b>24,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,500.00</b>	
<b>Vendor: Ernst &amp; Yo Ernst &amp; Young LLP</b>									
VCH048342	17786	VOUCHER	1/24/01	235.46	0.00	0.00	235.46	0.00	86
<b>Vendor: Ernst &amp; Yo Home US</b>				<b>Totals:</b>	<b>235.46</b>	<b>0.00</b>	<b>235.46</b>	<b>0.00</b>	
<b>Vendor: Exodus Comm Exodus Communications, Inc</b>									
VCH046069	152554	VOUCHER	12/8/00	14,032.76	0.00	0.00	0.00	14,032.76	133
VCH046078	146397	VOUCHER	11/29/00	826.28	0.00	0.00	0.00	826.28	142
VCH046080	146233	VOUCHER	11/29/00	53.30	0.00	0.00	0.00	53.30	142
VCH046082	146609	VOUCHER	11/29/00	826.28	0.00	0.00	0.00	826.28	142
VCH046084	162131	VOUCHER	1/11/01	14,032.76	0.00	0.00	0.00	14,032.76	99
VCH046339	171102	VOUCHER	2/13/01	14,032.76	0.00	0.00	14,032.76	0.00	68
<b>Vendor: Exodus Cor/Home US</b>				<b>Totals:</b>	<b>43,864.14</b>	<b>0.00</b>	<b>0.00</b>	<b>14,032.76</b>	<b>29,771.38</b>
<b>Vendor: Extraprise Extraprise Group, Inc</b>									
VCH046262	125283	VOUCHER	12/26/00	86,333.34	0.00	0.00	0.00	86,333.34	115
VCH046412	125438	VOUCHER	1/31/01	90.00	0.00	0.00	90.00	0.00	78
VCH046849	125548	VOUCHER	2/23/01	375.66	0.00	375.66	0.00	0.00	56
<b>Vendor: Extraprise Home US</b>				<b>Totals:</b>	<b>86,799.00</b>	<b>0.00</b>	<b>375.66</b>	<b>90.00</b>	<b>86,333.34</b>
<b>Vendor: Federal Ex Federal Express</b>									
VCH045861	937225392	VOUCHER	2/16/01	69.90	0.00	0.00	69.90	0.00	63
VCH045863	237225393	VOUCHER	2/16/01	34.32	0.00	0.00	34.32	0.00	63
VCH045839	710905629	VOUCHER	2/13/01	741.09	0.00	0.00	741.09	0.00	66
VCH045940	710896288	VOUCHER	2/12/01	12.54	0.00	0.00	12.54	0.00	67
VCH045941	573271744	VOUCHER	2/15/01	29.83	0.00	0.00	29.83	0.00	64
VCH045942	572274458	VOUCHER	2/16/01	129.45	0.00	0.00	129.45	0.00	63
VCH045943	573236694	VOUCHER	2/9/01	8.66	0.00	0.00	8.66	0.00	70
VCH045944	237225394	VOUCHER	2/20/01	230.77	0.00	230.77	0.00	0.00	59
VCH045945	937225396	VOUCHER	2/21/01	385.37	0.00	385.37	0.00	0.00	58
VCH045946	237225397	VOUCHER	2/21/01	32.95	0.00	32.95	0.00	0.00	58
VCH046095	501923008	VOUCHER	2/7/01	24.30	0.00	0.00	24.30	0.00	72
VCH046096	710796335	VOUCHER	1/28/01	1,101.14	0.00	0.00	1,101.14	0.00	81
VCH046097	710836230	VOUCHER	2/20/01	41.88	0.00	0.00	41.88	0.00	77
VCH046098	710807365	VOUCHER	1/30/01	24.08	0.00	0.00	24.08	0.00	80
VCH046099	573206793	VOUCHER	2/2/01	433.60	0.00	0.00	433.60	0.00	77
VCH046104	573234382	VOUCHER	2/9/01	410.02	0.00	0.00	410.02	0.00	70
VCH046109	572244092	VOUCHER	2/2/01	149.45	0.00	0.00	149.45	0.00	77
VCH046114	573241336	VOUCHER	2/8/01	57.74	0.00	0.00	57.74	0.00	71
VCH046122	573217181	VOUCHER	2/1/01	188.52	0.00	0.00	188.52	0.00	78
VCH046123	572215557	VOUCHER	2/2/01	196.81	0.00	0.00	196.81	0.00	77
VCH046266	553702172	VOUCHER	7/28/00	1,077.93	0.00	0.00	0.00	1,077.93	266
VCH046267	574278671	VOUCHER	2/23/01	9.78	0.00	9.78	0.00	0.00	56
VCH046268	572305650	VOUCHER	2/23/01	137.02	0.00	137.02	0.00	0.00	56
VCH046269	573265256	VOUCHER	2/16/01	313.36	0.00	0.00	313.36	0.00	63
VCH046270	573271094	VOUCHER	2/16/01	21.46	0.00	0.00	21.46	0.00	63
VCH046271	710936761	VOUCHER	2/16/01	4,613.11	0.00	0.00	4,613.11	0.00	63
VCH046272	710964509	VOUCHER	2/21/01	23.00	0.00	23.00	0.00	0.00	58
VCH046273	573301873	VOUCHER	2/22/01	31.30	0.00	31.30	0.00	0.00	57
VCH046347	937225391	VOUCHER	2/15/01	116.42	0.00	0.00	116.42	0.00	64
VCH046349	237225390	VOUCHER	2/14/01	21.84	0.00	0.00	21.84	0.00	65
VCH046350	937225389	VOUCHER	2/14/01	95.89	0.00	0.00	95.89	0.00	65
VCH046351	937225388	VOUCHER	2/13/01	247.61	0.00	0.00	247.61	0.00	66
VCH046657	573296324	VOUCHER	2/23/01	460.48	0.00	460.48	0.00	0.00	56

B - 206

000072

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation  
Summary Style, As of 04/20/2001

Page 16

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
- Continued...									
<b>Vendor : Federal Ex Federal Express</b>									
- Continued...									
VCH046659	937225398	VOUCHER	2/22/01	158.14	0.00	158.14	0.00	0.00	57
VCH046660	237225399	VOUCHER	2/22/01	431.54	0.00	431.54	0.00	0.00	57
VCH046690	572336265	VOUCHER	3/2/01	254.00	0.00	254.00	0.00	0.00	49
VCH046693	710915712	VOUCHER	2/14/01	19.20	0.00	0.00	19.20	0.00	65
VCH046694	573327224	VOUCHER	3/2/01	389.21	0.00	389.21	0.00	0.00	49
VCH046716	237225385	VOUCHER	2/9/01	347.85	0.00	0.00	347.85	0.00	70
VCH046717	937225384	VOUCHER	2/9/01	264.31	0.00	0.00	264.31	0.00	70
VCH046719	937225382	VOUCHER	2/8/01	271.00	0.00	0.00	271.00	0.00	71
VCH046722	237225383	VOUCHER	2/8/01	642.87	0.00	0.00	642.87	0.00	71
VCH046726	237225387	VOUCHER	2/12/01	55.12	0.00	0.00	55.12	0.00	67
VCH046727	937225386	VOUCHER	2/12/01	204.48	0.00	0.00	204.48	0.00	67
VCH047284	711092906	VOUCHER	3/13/01	4,569.02	0.00	4,569.02	0.00	0.00	36
VCH047362	710925519	VOUCHER	2/15/01	57.46	0.00	0.00	57.46	0.00	64
VCH047551	937225455	VOUCHER	4/4/01	156.16	156.16	0.00	0.00	0.00	16
VCH047594	237225457	VOUCHER	4/16/01	78.53	78.53	0.00	0.00	0.00	4
VCH047595	937225458	VOUCHER	4/16/01	289.59	289.59	0.00	0.00	0.00	4
VCH047655	57332648	VOUCHER	3/1/01	57.08	0.00	57.08	0.00	0.00	50
VCH047656	572343884	VOUCHER	3/2/01	13.52	0.00	13.52	0.00	0.00	49
VCH047678	237225482	VOUCHER	4/18/01	93.35	93.35	0.00	0.00	0.00	2
VCH047679	937225461	VOUCHER	4/18/01	38.30	38.30	0.00	0.00	0.00	2
VCH047682	937225442	VOUCHER	4/5/01	224.07	224.07	0.00	0.00	0.00	15
VCH047687	937225459	VOUCHER	4/17/01	37.34	37.34	0.00	0.00	0.00	3
VCH047688	237225460	VOUCHER	4/17/01	54.40	54.40	0.00	0.00	0.00	3
VCH047729	937225454	VOUCHER	4/12/01	123.99	123.99	0.00	0.00	0.00	8
<b>Vendor : Federal Ex Home US</b>				<b>Totals:</b>	<b>20,302.13</b>	<b>1,095.73</b>	<b>7,183.16</b>	<b>10,945.31</b>	<b>1,077.93</b>
<b>Vendor : Federal Wage Federal Wage and Labor</b>									
VCH046087	79180	VOUCHER	1/23/01	66.35	0.00	0.00	66.35	0.00	87
<b>Vendor : Federal WaHome US</b>				<b>Totals:</b>	<b>66.35</b>	<b>0.00</b>	<b>0.00</b>	<b>66.35</b>	<b>0.00</b>
<b>Vendor : FedEx/ML FedEx Ground</b>									
DISB034725	fedground	CASHDISB		(0.29)	0.00	0.00	0.00	(0.29)	
VCH045887	38175831	VOUCHER	1/26/01	110.63	0.00	0.00	110.63	0.00	84
<b>Vendor : FedEx/ML Home US</b>				<b>Totals:</b>	<b>110.34</b>	<b>0.00</b>	<b>0.00</b>	<b>110.63</b>	<b>(0.29)</b>
<b>Vendor : FilterFresh FilterFresh Cambridge</b>									
DISB021221	DB000597	DB.MEMO		(39.50)	0.00	0.00	0.00	(39.50)	
<b>Vendor : FilterFresh Home US</b>				<b>Totals:</b>	<b>(39.50)</b>	<b>0.00</b>	<b>0.00</b>	<b>(39.50)</b>	
<b>Vendor : First Choice First Choice Vending Company</b>									
VCH045427	00002	VOUCHER	2/5/01	5,456.19	0.00	0.00	5,456.19	0.00	74
<b>Vendor : First Choice Home US</b>				<b>Totals:</b>	<b>5,456.19</b>	<b>0.00</b>	<b>0.00</b>	<b>5,456.19</b>	<b>0.00</b>
<b>Vendor : FitzGeraldCo FitzGerald Communication, Inc</b>									
VCH047643	127121	VOUCHER	3/31/01	9,097.63	9,097.63	0.00	0.00	0.00	20
<b>Vendor : FitzGeraldCoHome US</b>				<b>Totals:</b>	<b>9,097.63</b>	<b>9,097.63</b>	<b>0.00</b>	<b>0.00</b>	
<b>Vendor : Florida De Florida Department of Revenue</b>									
VCH047681	Mar01	VOUCHER	4/19/01	2,125.95	2,125.95	0.00	0.00	0.00	1
<b>Vendor : Florida De Home US</b>				<b>Totals:</b>	<b>2,125.95</b>	<b>2,125.95</b>	<b>0.00</b>	<b>0.00</b>	

B - 207

90

000073

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Page 17

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code - Continued...									
Vendor : Franchise Tax Board Franchise Tax Board									
DISB015628	DB000414	DB.MEMO		(554.18)	0.00	0.00	0.00	(554.18)	
			Vendor : Franchise T Home US	Totals:	(554.18)	0.00	0.00	(554.18)	
Vendor : Freedom Tech Freedom Technology Media Group									
VCH044852	ECRM05224	VOUCHER	12/18/00	20,114.00	0.00	0.00	0.00	20,114.00	123
VCH044853	DCRM04582	VOUCHER	9/29/00	9,000.00	0.00	0.00	0.00	9,000.00	203
VCH045728	dcm05111	VOUCHER	11/30/00	9,500.00	0.00	0.00	0.00	9,500.00	141
			Vendor : Freedom T Home US	Totals:	38,614.00	0.00	0.00	38,614.00	
Vendor : Front Line S Front Line S									
VCH046091	1190	VOUCHER	12/28/01	22,000.00	22,000.00	0.00	0.00	0.00	(252)
			Vendor : Front Line S Home US	Totals:	22,000.00	22,000.00	0.00	0.00	0.00
Vendor : Fulcrum Te Fulcrum Technologies Corp									
DISB015604	DB000386	DB.MEMO		(4,125.00)	0.00	0.00	0.00	(4,125.00)	
			Vendor : Fulcrum T Home US	Totals:	(4,125.00)	0.00	0.00	(4,125.00)	
Vendor : g.neil g.neil Direct Mail Inc									
VCH046125	5509624	VOUCHER	12/14/00	42.99	0.00	0.00	0.00	42.99	127
			Vendor : g.neil Home US	Totals:	42.99	0.00	0.00	42.99	
Vendor : Gartner Gr Gartner Group Inc.									
VCH043749	379386	VOUCHER	12/18/00	10,237.50	0.00	0.00	0.00	10,237.50	122
			Vendor : Gartner Gr Home US	Totals:	10,237.50	0.00	0.00	10,237.50	
Vendor : GE Capit GE Capital Business Finance									
VCH045335	669993	VOUCHER	1/27/01	1,940.26	0.00	0.00	1,940.26	0.00	83
			Vendor : GE Capit Home US	Totals:	1,940.26	0.00	0.00	1,940.26	
Vendor : Golden State Golden State Communications									
VCH044619	23450	VOUCHER	1/10/01	1,197.29	0.00	0.00	0.00	1,197.29	100
VCH045937	00024395	VOUCHER	2/12/01	197.99	0.00	0.00	197.99	0.00	67
VCH045958	00022832	VOUCHER	12/12/01	86.48	86.48	0.00	0.00	0.00	(238)
			Vendor : Golden StatHome US	Totals:	1,481.76	86.48	0.00	1,481.76	
Vendor : Greenan, Pef Greenan, Peffer, Sallander & Lally LLP									
VCH045802	EEOC Complain	VOUCHER	2/9/01	0.26	0.00	0.00	0.26	0.00	70
			Vendor : Greenan, P Home US	Totals:	0.26	0.00	0.00	0.26	
Vendor : Greenblatt Paul Greenblatt									
VCH047725	wb 4/14/01	VOUCHER	4/13/01	1,710.00	1,710.00	0.00	0.00	0.00	7
			Vendor : Greenblatt Home US	Totals:	1,710.00	1,710.00	0.00	0.00	

B - 208

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Page 18

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code - Continued...									
Vendor : Group Bigate Group Bigates, Inc									
VCH046979	Q-0102	VOUCHER	2/15/01	76,747.48	0.00	0.00	76,747.48	0.00	64
VCH047200	Q-0103	VOUCHER	3/15/01	89,494.38	0.00	89,494.38	0.00	0.00	36
Vendor : Group Biga Home US				Totals:	166,241.86	0.00	89,494.38	76,747.48	0.00
Vendor : GTSI Corp GTSI Corp									
VCH045952	110000082	VOUCHER	11/30/00	22,000.00	0.00	0.00	0.00	22,000.00	141
VCH045954	110000083	VOUCHER	11/30/00	22,000.00	0.00	0.00	0.00	22,000.00	141
Vendor : GTSI Corp Home US				Totals:	44,000.00	0.00	0.00	0.00	44,000.00
Vendor : Hall Klinion Hall Klinion									
VCH042982	153544	VOUCHER	12/28/00	2,950.00	0.00	0.00	0.00	2,950.00	113
VCH043023	154229	VOUCHER	12/28/00	5,034.80	0.00	0.00	0.00	5,034.80	113
VCH043024	153793	VOUCHER	12/28/00	3,160.00	0.00	0.00	0.00	3,160.00	113
VCH043032	151704	VOUCHER	12/20/00	3,258.75	0.00	0.00	0.00	3,258.75	121
VCH043035	152427	VOUCHER	12/20/00	1,240.00	0.00	0.00	0.00	1,240.00	121
VCH043055	152160	VOUCHER	12/20/00	2,950.00	0.00	0.00	0.00	2,950.00	121
VCH043882	151735	VOUCHER	12/20/00	4,027.84	0.00	0.00	0.00	4,027.84	121
VCH043884	152214	VOUCHER	12/20/00	4,445.06	0.00	0.00	0.00	4,445.06	121
VCH044131	158488	VOUCHER	1/10/01	2,350.00	0.00	0.00	0.00	2,350.00	100
VCH044132	157582	VOUCHER	1/12/01	105.74	0.00	0.00	0.00	105.74	98
VCH044437	153806	VOUCHER	12/28/00	3,706.94	0.00	0.00	0.00	3,706.94	113
VCH045385	159584	VOUCHER	1/24/01	1,900.00	0.00	0.00	1,900.00	0.00	88
VCH045396	158029	VOUCHER	1/17/01	2,800.00	0.00	0.00	0.00	2,800.00	93
VCH045397	161086	VOUCHER	1/31/01	2,700.00	0.00	0.00	2,700.00	0.00	79
VCH045848	146821	VOUCHER	11/30/00	2,689.69	0.00	0.00	0.00	2,689.69	141
VCH045849	148110	VOUCHER	12/1/00	45.07	0.00	0.00	0.00	45.07	140
VCH045850	148112	VOUCHER	12/1/00	104.32	0.00	0.00	0.00	104.32	140
VCH045851	148115	VOUCHER	12/1/00	5,022.80	0.00	0.00	0.00	5,022.80	140
VCH045852	150005	VOUCHER	12/13/00	170.36	0.00	0.00	0.00	170.36	128
VCH045853	162851	VOUCHER	2/6/01	2,750.00	0.00	0.00	2,750.00	0.00	73
VCH045855	163937	VOUCHER	2/13/01	8,800.00	0.00	0.00	8,800.00	0.00	66
VCH045856	20010213	VOUCHER	2/13/01	2,700.00	0.00	0.00	2,700.00	0.00	66
VCH045847	164547	VOUCHER	2/14/01	2,700.00	0.00	0.00	2,700.00	0.00	65
VCH047505	174971	VOUCHER	4/4/01	3,280.00	3,280.00	0.00	0.00	0.00	16
VCH047600	176066	VOUCHER	4/11/01	3,280.00	3,280.00	0.00	0.00	0.00	9
Vendor : Hall Klinion Home US				Totals:	72,173.37	6,560.06	0.00	21,550.00	44,063.37
Vendor : Hanson Pub Hanson Publications Inc.									
VCH046544	193268	VOUCHER	1/12/01	263.65	0.00	0.00	0.00	263.65	98
Vendor : Hanson Pub Home US				Totals:	263.65	0.00	0.00	0.00	263.65
Vendor : Hartford Off Hartford Office Supply									
DISB021222	DB000598	DB.MEMO		(30.00)	0.00	0.00	0.00	(30.00)	
DISB021335	D0000602	DB.MEMO		(8.49)	0.00	0.00	0.00	(8.49)	
VCH045377	965167	VOUCHER	1/23/01	473.10	0.00	0.00	473.10	0.00	57
VCH045378	969438	VOUCHER	1/23/01	491.77	0.00	0.00	491.77	0.00	57
VCH045379	981492	VOUCHER	1/30/01	183.23	0.00	0.00	183.23	0.00	80
VCH045729	989338	VOUCHER	2/7/01	52.00	0.00	0.00	52.00	0.00	72
VCH045736	985896.1	VOUCHER	2/5/01	23.09	0.00	0.00	23.09	0.00	74
VCH045745	986574	VOUCHER	2/5/01	0.66	0.00	0.00	0.66	0.00	74
VCH045747	991653	VOUCHER	2/8/01	23.09	0.00	0.00	23.09	0.00	71
VCH045748	985895	VOUCHER	2/2/01	70.09	0.00	0.00	70.09	0.00	77
VCH045750	U985898	VOUCHER	2/2/01	48.81	0.00	0.00	48.81	0.00	77
VCH045752	U985895	VOUCHER	2/2/01	2.18	0.00	0.00	2.18	0.00	77
VCH046655	110890	VOUCHER	2/22/01	510.88	0.00	510.88	0.00	0.00	57
VCH046656	U110890	VOUCHER	2/22/01	6.59	0.00	6.59	0.00	0.00	57

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
					<b>- Continued...</b>				
<b>Vendor : Hartford OffHome US</b>									
				<b>Totals:</b>	<b>1,847.00</b>	<b>0.00</b>	<b>517.47</b>	<b>1,368.02</b>	<b>(38.49)</b>
<b>Vendor : Hertzog Chri Christine Hertzog</b>									
DISB009468	DB000252	DB.MEMO		(540.00)	0.00	0.00	0.00	(540.00)	
				<b>Totals:</b>	<b>(540.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(540.00)</b>	
<b>Vendor : Hilton/IL Hilton</b>									
VCH041594	DB/MB52040004	VOUCHER	11/13/00	4,493.77	0.00	0.00	0.00	4,493.77	158
				<b>Totals:</b>	<b>4,493.77</b>	<b>0.00</b>	<b>0.00</b>	<b>4,493.77</b>	
<b>Vendor : Hinckley Spr Hinckley Springs</b>									
VCH045133	970493	VOUCHER	1/14/00	57.40	0.00	0.00	0.00	57.40	462
VCH046897	174139	VOUCHER	2/6/01	45.22	0.00	0.00	45.22	0.00	73
				<b>Totals:</b>	<b>102.62</b>	<b>0.00</b>	<b>0.00</b>	<b>45.22</b>	<b>57.40</b>
<b>Vendor : HIQ Computer HIQ Computers</b>									
VCH044797	31772	VOUCHER	1/12/01	192.15	0.00	0.00	0.00	192.15	98
VCH044890	31893	VOUCHER	1/23/01	193.50	0.00	0.00	193.50	0.00	87
VCH045380	31844	VOUCHER	1/16/01	364.88	0.00	0.00	0.00	364.88	94
VCH045754	32212	VOUCHER	2/7/01	84.00	0.00	0.00	84.00	0.00	72
VCH045755	32217	VOUCHER	2/8/01	467.25	0.00	0.00	467.25	0.00	71
VCH046552	32435	VOUCHER	2/23/01	296.10	0.00	296.10	0.00	0.00	56
VCH047240	32327	VOUCHER	2/8/01	561.00	0.00	0.00	561.00	0.00	71
				<b>Totals:</b>	<b>2,158.88</b>	<b>0.00</b>	<b>296.10</b>	<b>1,305.75</b>	<b>557.03</b>
<b>Vendor : Hopkins &amp; Ca Hopkins &amp; Carley</b>									
VCH047286	60833	VOUCHER	2/23/01	268.00	0.00	268.00	0.00	0.00	56
				<b>Totals:</b>	<b>268.00</b>	<b>0.00</b>	<b>268.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Vendor : Hosman Kelly Kelly Hosman</b>									
DISB009215	DB000247	DB.MEMO		(5,000.00)	0.00	0.00	0.00	(5,000.00)	
				<b>Totals:</b>	<b>(5,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,000.00)</b>	
<b>Vendor : Hotjobs.com Hotjobs.com</b>									
VCH047501	421212	VOUCHER	3/28/01	400.00	400.00	0.00	0.00	0.00	23
				<b>Totals:</b>	<b>400.00</b>	<b>400.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Vendor : Howard J Jeff Howard</b>									
DISB009211	DB000243	DB.MEMO		(3,065.83)	0.00	0.00	0.00	(3,065.83)	
DISB009212	DB000244	DB.MEMO		(315.36)	0.00	0.00	0.00	(315.36)	
DISB009213	DB000245	DB.MEMO		(315.36)	0.00	0.00	0.00	(315.36)	
				<b>Totals:</b>	<b>(3,696.55)</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,696.55)</b>	
<b>Vendor : HQ Dominion HQ Dominion Plaza</b>									
VCH046348	274	VOUCHER	2/27/01	320.43	0.00	320.43	0.00	0.00	52
VCH047261	309	VOUCHER	3/1/01	93.92	0.00	93.92	0.00	0.00	50

B - 210

000076

4/20/01

2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Page 20

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
					- Continued...				
Vendor : HQ DominicHome US									
				Totals:	414.35	0.00	414.35	0.00	0.00
Vendor : HQ Global/MD HQ Global Workplaces									
VCH046713	Feb 2001 Svcs.	VOUCHER	2/27/01	390.00	0.00	390.00	0.00	0.00	52
				Totals:	390.00	0.00	390.00	0.00	0.00
Vendor : HQ Global-NY HQ Global Workplaces, Inc.									
VCH046750	pre-pet svcs.	VOUCHER	2/28/01	8,757.94	0.00	8,757.94	0.00	0.00	51
VCH047692	May 01 Rent	VOUCHER	4/19/01	19,220.17	19,220.17	0.00	0.00	0.00	1
				Totals:	27,978.11	19,220.17	8,757.94	0.00	0.00
Vendor : HQGlobal/CA HQ Global Workplaces									
VCH046751	pre-pet svcs.	VOUCHER	2/28/01	80.26	0.00	80.26	0.00	0.00	51
				Totals:	80.26	0.00	80.26	0.00	0.00
Vendor : HQGlobal/WA HQ Global Workplaces									
VCH046749	pre-pet svcs.	VOUCHER	2/28/01	286.98	0.00	286.98	0.00	0.00	51
VCH047721	Svcs.-3/11-4/10	VOUCHER	4/19/01	162.55	162.55	0.00	0.00	0.00	1
				Totals:	449.53	162.55	286.98	0.00	0.00
Vendor : Huggins Bruc Bruce Huggins									
DISB020460	DB000587	DB-MEMO		(240.00)	0.00	0.00	0.00	(240.00)	
				Totals:	(240.00)	0.00	0.00	(240.00)	
Vendor : Huntington G Huntington Group									
VCH044390	8270003	VOUCHER	8/27/00	11,000.00	0.00	0.00	0.00	11,000.00	236
VCH044392	8270004	VOUCHER	8/27/00	13,750.00	0.00	0.00	0.00	13,750.00	238
				Totals:	24,750.00	0.00	0.00	24,750.00	
Vendor : IBM Corp05 IBM Corporation - S.F.									
VCH046288	QE86187	VOUCHER	1/1/01	1,146.44	0.00	0.00	0.00	1,146.44	109
				Totals:	1,146.44	0.00	0.00	1,146.44	
Vendor : IKON 02 IKON Office Solutions									
VCH045408	46468	VOUCHER	1/26/01	304.59	0.00	0.00	304.59	0.00	84
VCH046846	47466	VOUCHER	2/23/01	2,950.00	0.00	2,950.00	0.00	0.00	56
VCH046847	47465	VOUCHER	2/23/01	327.38	0.00	327.38	0.00	0.00	56
				Totals:	3,581.97	0.00	3,277.38	304.59	0.00
Vendor : IKON Office IKON Office Solutions									
VCH045996	OAK027612	VOUCHER	2/6/01	1,869.48	0.00	0.00	1,869.48	0.00	73
VCH046261	OAK027283	VOUCHER	1/29/01	1,783.96	0.00	0.00	1,783.96	0.00	81
VCH046324	47182	VOUCHER	2/15/01	249.95	0.00	0.00	249.95	0.00	64
VCH046326	47322	VOUCHER	2/20/00	359.40	0.00	0.00	0.00	359.40	425
VCH047553	49063	VOUCHER	3/28/01	846.60	846.60	0.00	0.00	0.00	23
				Totals:	5,109.39	846.60	0.00	3,903.39	359.40

B - 211

000077

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
- Continued...									
<b>Vendor: Imagination Imagination@Work</b>									
VCH045110	1429	VOUCHER	1/23/01	4,400.00	0.00	0.00	4,400.00	0.00	87
VCH045112	1427	VOUCHER	1/23/01	2,591.00	0.00	0.00	2,591.00	0.00	67
VCH045113	1428	VOUCHER	1/23/01	1,018.00	0.00	0.00	1,018.00	0.00	87
VCH045813	1433	VOUCHER	2/12/01	2,942.00	0.00	0.00	2,942.00	0.00	67
<b>Vendor: Imagination Home US</b>				<b>Totals:</b>	<b>10,951.00</b>	<b>0.00</b>	<b>10,951.00</b>	<b>0.00</b>	
<b>Vendor: Independ/Tel Independent Telecom</b>									
VCH046126	1682	VOUCHER	12/31/00	630.00	0.00	0.00	0.00	630.00	110
VCH046851	1559	VOUCHER	9/15/00	843.80	0.00	0.00	0.00	843.80	217
<b>Vendor: Independ/Tel Home US</b>				<b>Totals:</b>	<b>1,473.80</b>	<b>0.00</b>	<b>0.00</b>	<b>1,473.80</b>	
<b>Vendor: InfoNet Solu InfoNet Solutions</b>									
VCH043823	16772	VOUCHER	12/6/00	18,471.24	0.00	0.00	0.00	18,471.24	133
<b>Vendor: InfoNet Solu Home US</b>				<b>Totals:</b>	<b>18,471.24</b>	<b>0.00</b>	<b>0.00</b>	<b>18,471.24</b>	
<b>Vendor: InnerGreen InnerGreen</b>									
VCH044172	42002	VOUCHER	1/9/01	527.65	0.00	0.00	0.00	527.65	101
VCH045134	42003	VOUCHER	2/6/01	105.00	0.00	0.00	105.00	0.00	73
VCH047111	42004	VOUCHER	3/30/01	105.00	105.00	0.00	0.00	0.00	21
VCH047504	42005	VOUCHER	4/30/01	105.00	105.00	0.00	0.00	0.00	(10)
<b>Vendor: InnerGreen Home US</b>				<b>Totals:</b>	<b>842.65</b>	<b>210.00</b>	<b>0.00</b>	<b>105.00</b>	<b>527.65</b>
<b>Vendor: InnovativCA Innovative Performance Improvement</b>									
VCH046287	300	VOUCHER	2/13/01	3,395.60	0.00	0.00	3,395.60	0.00	66
<b>Vendor: InnovativCA Home US</b>				<b>Totals:</b>	<b>3,395.60</b>	<b>0.00</b>	<b>0.00</b>	<b>3,395.60</b>	<b>0.00</b>
<b>Vendor: Innovative P Innovative Performance Improvement, Inc.</b>									
VCH045136	Agmnt of Work	VOUCHER	2/8/01	3,290.00	0.00	0.00	3,290.00	0.00	71
<b>Vendor: Innovative P Home US</b>				<b>Totals:</b>	<b>3,290.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,290.00</b>	<b>0.00</b>
<b>Vendor: Installshield Installshield Software Corp.</b>									
VCH047652	S-502	VOUCHER	2/2/01	799.20	0.00	0.00	799.20	0.00	77
<b>Vendor: Installshield Home US</b>				<b>Totals:</b>	<b>799.20</b>	<b>0.00</b>	<b>0.00</b>	<b>799.20</b>	<b>0.00</b>
<b>Vendor: Internat/Pap International Paper</b>									
VCH045875	Overpymt	VOUCHER	2/21/01	10,003.28	0.00	10,003.28	0.00	0.00	58
<b>Vendor: Internat/Pap Home US</b>				<b>Totals:</b>	<b>10,003.28</b>	<b>0.00</b>	<b>10,003.28</b>	<b>0.00</b>	
<b>Vendor: Invesmart Invesmart</b>									
VCH046243	23187	VOUCHER	11/30/00	100.00	0.00	0.00	0.00	100.00	141
VCH046244	26663	VOUCHER	1/23/01	4,156.00	0.00	0.00	4,156.00	0.00	87
VCH046245	28817	VOUCHER	2/8/01	500.00	0.00	0.00	500.00	0.00	71
VCH047306	30752	VOUCHER	2/28/01	50.00	0.00	50.00	0.00	0.00	51
VCH047307	30203	VOUCHER	2/27/01	385.00	0.00	385.00	0.00	0.00	52
<b>Vendor: Invesmart Home US</b>				<b>Totals:</b>	<b>5,194.00</b>	<b>0.00</b>	<b>435.00</b>	<b>4,858.00</b>	<b>100.00</b>

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation  
Summary Style, As of 04/20/2001

Page 22

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
-Continued..									
<b>Vendor : Iron Mountain Iron Mountain</b>									
VCH045931	7250147725014	VOUCHER	1/31/01	25.31	0.00	0.00	25.31	0.00	79
VCH047598	76020351-76203	VOUCHER	3/31/01	32.91	32.91	0.00	0.00	0.00	20
<b>Vendor : Iron Mountain Home US</b>				<b>Totals:</b>	<b>58.22</b>	<b>32.91</b>	<b>0.00</b>	<b>25.31</b>	<b>0.00</b>
<b>Vendor : IVC, Inc IVC, Inc</b>									
VCH044426	01100103	VOUCHER	1/10/01	X22,102.50	0.00	0.00	0.00	22,102.50	100
VCH044428	01100104	VOUCHER	1/10/01	5,800.00	0.00	0.00	0.00	5,800.00	100
VCH044429	01100101	VOUCHER	1/10/01	1,880.00	0.00	0.00	0.00	1,880.00	100
VCH044434	12070003	VOUCHER	12/7/00	1,000.00	0.00	0.00	0.00	1,000.00	134
VCH044884	1310101	VOUCHER	1/31/01	15,900.00	0.00	0.00	15,900.00	0.00	79
VCH045398	01100102	VOUCHER	1/10/01	X17,820.00	0.00	0.00	0.00	17,820.00	100
VCH046006	2130101	VOUCHER	2/13/01	900.00	0.00	0.00	900.00	0.00	66
VCH046296	2120101	VOUCHER	2/12/01	8,760.00	0.00	0.00	8,760.00	0.00	67
VCH046553	2230101A	VOUCHER	2/23/01	2,160.00	0.00	2,160.00	0.00	0.00	56
VCH046554	2230101B	VOUCHER	2/23/01	360.00	0.00	360.00	0.00	0.00	56
VCH047065	3260101	VOUCHER	3/26/01	8,062.97	8,062.97	0.00	0.00	0.00	25
<b>Vendor : IVC, Inc Home US</b>				<b>Totals:</b>	<b>84,745.47</b>	<b>8,062.97</b>	<b>2,520.00</b>	<b>25,560.00</b>	<b>48,802.50</b>
<b>Vendor : Jack Jesse Jesse Jack</b>									
VCH047548	JJ41301	VOUCHER	4/13/01	1,158.00	1,158.00	0.00	0.00	0.00	7
VCH047549	JJ40501	VOUCHER	4/5/01	1,068.00	1,068.00	0.00	0.00	0.00	15
VCH047550	JJ33001	VOUCHER	3/30/01	1,190.00	1,190.00	0.00	0.00	0.00	21
<b>Vendor : Jack Jesse Home US</b>				<b>Totals:</b>	<b>3,436.00</b>	<b>3,436.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Vendor : Just Ergonomics Just Ergonomics</b>									
VCH044417	2515	VOUCHER	1/9/01	3,709.33	0.00	0.00	0.00	3,709.33	101
<b>Vendor : Just Ergonomics Home US</b>				<b>Totals:</b>	<b>3,709.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,709.33</b>
<b>Vendor : Karr &amp; Assoc Karr &amp; Associates, Inc</b>									
VCH045434	J.Coristian/Dec01	VOUCHER	12/1/00	3,333.34	0.00	0.00	0.00	3,333.34	140
VCH045435	J.Coristian/Dec21	VOUCHER	12/20/00	4,050.00	0.00	0.00	0.00	4,050.00	121
VCH045436	J.Coristian/Jan6	VOUCHER	1/12/01	4,100.00	0.00	0.00	0.00	4,100.00	98
VCH045437	J.Coristian/Jan15	VOUCHER	1/19/01	3,200.00	0.00	0.00	0.00	3,200.00	91
VCH045438	J.Coristian/Jan26	VOUCHER	1/26/01	3,050.00	0.00	0.00	3,050.00	0.00	84
VCH045439	J.Coristian/Jan27	VOUCHER	2/2/01	4,000.00	0.00	0.00	4,000.00	0.00	77
VCH047367	5001	VOUCHER	3/12/01	28,800.00	0.00	28,800.00	0.00	0.00	39
<b>Vendor : Karr &amp; Assoc Home US</b>				<b>Totals:</b>	<b>50,533.34</b>	<b>0.00</b>	<b>28,800.00</b>	<b>7,050.00</b>	<b>14,883.34</b>
<b>Vendor : Keyspan Keyspan</b>									
VCH045391	4221159769010	VOUCHER	1/31/01	507.79	0.00	0.00	507.79	0.00	79
VCH047552	4221159769010	VOUCHER	3/30/01	452.22	452.22	0.00	0.00	0.00	21
<b>Vendor : Keyspan Home US</b>				<b>Totals:</b>	<b>960.01</b>	<b>452.22</b>	<b>0.00</b>	<b>507.79</b>	<b>0.00</b>
<b>Vendor : Kinkos Kinko's</b>									
VCH044370	515500128480	VOUCHER	1/11/01	551.81	0.00	0.00	0.00	551.81	99
VCH044389	515500128440	VOUCHER	1/9/01	326.74	0.00	0.00	0.00	326.74	101
VCH044819	515500128885	VOUCHER	1/30/01	418.54	0.00	0.00	418.54	0.00	60
VCH044820	515500128883	VOUCHER	1/30/01	1,569.20	0.00	0.00	1,569.20	0.00	60
VCH044821	515500128797	VOUCHER	1/30/01	1,097.75	0.00	0.00	1,097.75	0.00	60
<b>Vendor : Kinkos Home US</b>				<b>Totals:</b>	<b>3,964.04</b>	<b>0.00</b>	<b>0.00</b>	<b>3,065.49</b>	<b>878.55</b>

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
- Continued...									
Vendor: Koll Dublin Koll Dublin Corporate Center, L.P.									
VCH047671	May rent	VOUCHER	4/19/01	241,373.32	241,373.32	0.00	0.00	0.00	0.00 1
	Vendor: Koll Dublin Home	US	Totals:	241,373.32	241,373.32	0.00	0.00	0.00	0.00
Vendor: Kozyak Tropi Kozyak Topin & Throckmorton, PA									
VCH045466	Jan-31	VOUCHER	1/3/01	164.84	0.00	0.00	0.00	164.84	107
	Vendor: Kozyak TropHome	US	Totals:	164.84	0.00	0.00	0.00	164.84	
Vendor: Kreative Imp Kreative Impressions									
VCH044488	2256	VOUCHER	1/10/01	887.65	0.00	0.00	0.00	887.65	100
	Vendor: Kreative ImpHome	US	Totals:	887.65	0.00	0.00	0.00	887.65	
Vendor: LearningTree Learning Tree International									
VCH044438	IN452160	VOUCHER	1/10/01	2,110.00	0.00	0.00	0.00	2,110.00	100
VCH046564	IN456388	VOUCHER	2/21/01	2,345.00	0.00	2,345.00	0.00	0.00	58
	Vendor: LearningTrHome	US	Totals:	4,455.00	0.00	2,345.00	0.00	2,110.00	
Vendor: Lechter Joel Joel Lechter									
DISB035049	Joel I	CASHDISB		(0.01)	0.00	0.00	0.00	(0.01)	
VCH045669	w/e 1/20/01*	VOUCHER	1/20/01	0.01	0.00	0.00	0.01	0.00	90
VCH047673	w/e 4/7/01	VOUCHER	4/7/01	51.34	51.34	0.00	0.00	0.00	13
	Vendor: Lechter JoeHome	US	Totals:	51.34	51.34	0.00	0.81	(0.01)	
Vendor: Level III Level III Services, Inc.									
VCH044494	101004	VOUCHER	1/9/01	615.91	0.00	0.00	0.00	615.91	101
VCH045111	101040	VOUCHER	1/24/01	284.33	0.00	0.00	284.33	0.00	66
VCH045115	12000155	VOUCHER	12/31/00	937.69	0.00	0.00	0.00	937.69	110
VCH045118	12000109	VOUCHER	12/31/00	3,608.62	0.00	0.00	0.00	3,608.62	110
VCH045882	101127	VOUCHER	1/31/01	3,565.45	0.00	0.00	3,565.45	0.00	79
VCH045884	101162	VOUCHER	1/31/01	443.04	0.00	0.00	443.04	0.00	79
VCH045886	101168	VOUCHER	1/31/01	1,419.89	0.00	0.00	1,419.89	0.00	79
VCH046313	201022	VOUCHER	2/19/01	1,268.00	0.00	1,268.00	0.00	0.00	60
	Vendor: Level III	Home	US	Totals:	12,142.93	0.00	1,268.00	5,712.71	5,162.22
Vendor: LexiQuest, I LexiQuest, Inc									
VCH047204	2000-23	VOUCHER	12/29/00	100,000.00	0.00	0.00	0.00	100,000.00	112
	Vendor: LexiQuest, IHome	US	Totals:	100,000.00	0.00	0.00	0.00	100,000.00	
Vendor: Lexis-Nexis Lexis-Nexis Group									
VCH045873	Overpmt	VOUCHER	2/21/01	2,000.00	0.00	2,000.00	0.00	0.00	58
	Vendor: Lexis-NexisHome	US	Totals:	2,000.00	0.00	2,000.00	0.00	0.00	
Vendor: Lighthouse C Lighthouse Consulting, LLC									
VCH045411	47	VOUCHER	1/1/01	5,980.00	0.00	0.00	0.00	5,980.00	109
	Vendor: Lighthouse Home	US	Totals:	5,980.00	0.00	0.00	0.00	5,980.00	

4/20/01

2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Page 24

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code - Continued...									
Vendor : Luce Press Co Luce Press Clippings, Inc									
VCH047225	1049056	VOUCHER	2/1/01	385.18	0.00	0.00	385.18	0.00	78
		Vendor : Luce Press Home US	Totals:	385.18	0.00	0.00	385.18	0.00	
Vendor : Lutton Lawre Lawrence M. Lutton									
VCH046129	w/e 2/10/01	VOUCHER	2/10/01	1,819.92	0.00	0.00	1,819.92	0.00	69
		Vendor : Lutton LawHome US	Totals:	1,819.92	0.00	0.00	1,819.92	0.00	
Vendor : Maikranz & A Maikranz & Associates									
DISB009214	D8000246	DB.MEMO		(0.60)	0.00	0.00	0.00	(0.60)	
		Vendor : Maikranz & Home US	Totals:	(0.60)	0.00	0.00	0.00	(0.60)	
Vendor : Mallory Head Mallory Headsets, Inc.									
VCH044603	30364	VOUCHER	1/9/01	350.76	0.00	0.00	0.00	350.76	101
VCH046300	30733	VOUCHER	2/8/01	179.76	0.00	0.00	179.76	0.00	71
		Vendor : Mallory HeHome US	Totals:	530.52	0.00	0.00	179.76	350.76	
Vendor : Marlowes Marlowes: Flowers & Gifts									
VCH046130	516697	VOUCHER	1/31/01	84.98	0.00	0.00	84.98	0.00	79
VCH046703	00532109	VOUCHER	2/12/01	57.78	0.00	0.00	57.78	0.00	67
		Vendor : Marlowes Home US	Totals:	142.76	0.00	0.00	142.76	0.00	
Vendor : Massachuse Massachusetts Department of Revenue									
VCH047658	Mar01 Sales Tax	VOUCHER	4/19/01	297.00	297.00	0.00	0.00	0.00	1
		Vendor : Massachus Home US	Totals:	297.00	297.00	0.00	0.00	0.00	
Vendor : Matt Mason Matt Mason									
VCH046733	1005-12/26/00	VOUCHER	12/26/00	240.00	0.00	0.00	0.00	240.00	115
		Vendor : Matt Mason Home US	Totals:	240.00	0.00	0.00	0.00	240.00	
Vendor : MC2 MC2									
VCH047457	5967	VOUCHER	6/22/00	1,972.24	0.00	0.00	0.00	1,972.24	302
VCH047458	5965	VOUCHER	6/20/00	5,175.91	0.00	0.00	0.00	5,175.91	304
		Vendor : MC2 Home US	Totals:	7,148.15	0.00	0.00	0.00	7,148.15	
Vendor : McFarlane Do McFarlane Douglass & Companies									
VCH045385	36825	VOUCHER	2/1/01	124.16	0.00	0.00	124.16	0.00	78
VCH047664	37787	VOUCHER	3/1/01	130.36	0.00	130.36	0.00	0.00	50
		Vendor : McFarlane IHome US	Totals:	254.52	0.00	130.36	124.16	0.00	
Vendor : MCI Worldcom MCI Worldcom									
VCH046728	8666027798-2/2	VOUCHER	2/28/01	261.37	0.00	261.37	0.00	0.00	51
		Vendor : MCI Worldc Home US	Totals:	261.37	0.00	261.37	0.00	0.00	

B - 215

000081

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Page 25

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
-Continued...									
<b>Vendor : MCSI</b>									
VCH044369	1302164SX	VOUCHER	12/27/00	101,122.22	0.00	0.00	0.00	101,122.22	114
VCH045734	1302164SX-02	VOUCHER	2/6/01	20,224.44	0.00	0.00	20,224.44	0.00	73
Vendor : MCSI	Home	US	Totals:	121,346.66	0.00	0.00	20,224.44	101,122.22	
<b>Vendor : MCSI technic</b>									
<b>MCSI</b>									
VCH045959	92388	VOUCHER	1/4/01	15,174.75	0.00	0.00	0.00	15,174.75	106
VCH045960	92286	VOUCHER	1/4/01	15,174.75	0.00	0.00	0.00	15,174.75	106
VCH045981	92390	VOUCHER	1/4/01	10,119.00	0.00	0.00	0.00	10,119.00	106
VCH045962	92656	VOUCHER	1/18/01	35,397.75	0.00	0.00	0.00	35,397.75	92
VCH045963	92136	VOUCHER	12/27/00	8,233.95	0.00	0.00	0.00	8,233.95	114
Vendor : MCSI technic	Home	US	Totals:	84,100.20	0.00	0.00	0.00	84,100.20	
<b>Vendor : Meena</b>									
<b>Meena</b>									
VCH044816	1012388	VOUCHER	1/23/01	250.00	0.00	0.00	250.00	0.00	87
Vendor : Meena	Home	US	Totals:	250.00	0.00	0.00	250.00	0.00	
<b>Vendor : Mellon Inves</b>									
<b>Mellon Investor Services, LLC</b>									
VCH047301	145966	VOUCHER	3/23/01	1,128.21	1,128.21	0.00	0.00	0.00	28
VCH047302	145992	VOUCHER	3/23/01	335.97	335.97	0.00	0.00	0.00	28
VCH047308	145973	VOUCHER	3/23/01	465.39	465.39	0.00	0.00	0.00	28
Vendor : Mellon Inves	Home	US	Totals:	1,929.57	1,929.57	0.00	0.00	0.00	
<b>Vendor : Meridos Con</b>									
<b>Meridos Consulting GmbH</b>									
VCH046354	2001-Sqnts/05	VOUCHER	12/14/00	54,520.00	0.00	0.00	0.00	54,520.00	127
Vendor : Meridos Co	Home	US	Totals:	54,520.00	0.00	0.00	0.00	54,520.00	
<b>Vendor : MGE UPS SYST</b>									
<b>MGE UPS Systems</b>									
VCH045149	178474	VOUCHER	1/27/01	5,233.42	0.00	0.00	5,233.42	0.00	83
Vendor : MGE UPS S	Home	US	Totals:	5,233.42	0.00	0.00	5,233.42	0.00	
<b>Vendor : Mikrut Kim</b>									
<b>Kim Mikrut</b>									
VCH047693	w/e 3/23/01	VOUCHER	4/17/01	605.72	605.72	0.00	0.00	0.00	3
Vendor : Mikrut Kim	Home	US	Totals:	605.72	605.72	0.00	0.00	0.00	
<b>Vendor : Miller Lau</b>									
<b>Laurie A. Miller</b>									
VCH046550	144.01/Dec00	VOUCHER	1/31/01	5,006.63	0.00	0.00	5,006.63	0.00	79
Vendor : Miller Lau	Home	US	Totals:	5,006.63	0.00	0.00	5,006.63	0.00	
<b>Vendor : Minuteman Pr</b>									
<b>Minuteman Press of Pleasanton</b>									
VCH047322	7254	VOUCHER	3/23/01	410.25	410.25	0.00	0.00	0.00	28
Vendor : Minuteman	Home	US	Totals:	410.25	410.25	0.00	0.00	0.00	
<b>Vendor : Moonlight In</b>									
<b>Moonlight Interactive</b>									
VCH008299	QUI0002	VOUCHER	11/1/96	(400.00)	0.00	0.00	0.00	(400.00)	1,631

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Page 26

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code - Continued..									
Vendor : Moonlight @Home US Totals: (400.00) 0.00 0.00 0.00 (400.00)									
Vendor : N.C. Dept of N.C. Dept. of Revenue									
DISB021223	DB000599	DB.MEMO		(16,697.90)	0.00	0.00	0.00	(16,697.90)	
Vendor : N.C. Dept @Home US Totals: (16,697.90) 0.00 0.00 0.00 (16,697.90)									
Vendor : Narragansett Narragansett Electric									
VCH046131	627031021025F	VOUCHER	2/1/01	392.45	0.00	0.00	392.45	0.00	78
VCH047714	627031021026-	VOUCHER	4/13/01	134.60	134.60	0.00	0.00	0.00	7
Vendor : Narragansett @Home US Totals: 527.05 134.60 0.00 392.45 0.00									
Vendor : Netmarket Gr Netmarket Group Inc									
VCH045872	OVERPYMT	VOUCHER	2/21/01	1,500.00	0.00	1,500.00	0.00	0.00	58
Vendor : Netmarket @Home US Totals: 1,500.00 0.00 1,500.00 0.00 0.00									
Vendor : Network De Network Design & Integration Services									
VCH045756	9047	VOUCHER	2/7/01	301.32	0.00	0.00	301.32	0.00	72
VCH045757	9048	VOUCHER	2/7/01	63.72	0.00	0.00	63.72	0.00	72
VCH045758	9049	VOUCHER	2/7/01	1,047.60	0.00	0.00	1,047.60	0.00	72
VCH045759	9055	VOUCHER	2/8/01	4,676.40	0.00	0.00	4,676.40	0.00	73
VCH045923	9083	VOUCHER	2/9/01	5,670.00	0.00	0.00	5,670.00	0.00	70
VCH046255	9066	VOUCHER	2/14/01	614.52	0.00	0.00	614.52	0.00	65
VCH046256	8533	VOUCHER	10/13/00	1,528.80	0.00	0.00	0.00	1,528.80	189
VCH046665	9118	VOUCHER	2/15/01	182.52	0.00	0.00	182.52	0.00	64
Vendor : Network De @Home US Totals: 14,084.88 0.00 0.00 12,556.08 1,528.80									
Vendor : Network Solu Network Solutions, Inc.									
VCH046301	28628157	VOUCHER	12/4/00	70.00	0.00	0.00	0.00	70.00	137
Vendor : Network So @Home US Totals: 70.00 0.00 0.00 0.00 70.00									
Vendor : Newsedge Newsedge									
VCH020199	B000203931-40	VOUCHER	2/28/99	29.95	0.00	0.00	0.00	29.95	782
Vendor : Newsedge Home US Totals: 29.95 0.00 0.00 0.00 29.95									
Vendor : Nextel Commu Nextel Communications									
VCH045162	258447-2-1/30/0	VOUCHER	1/30/01	308.43	0.00	0.00	308.43	0.00	80
VCH045294	52708-5-01/18/0	VOUCHER	1/18/01	2,807.27	0.00	0.00	0.00	2,807.27	92
VCH046312	52708-5-2/17/01	VOUCHER	2/17/01	2,616.97	0.00	0.00	2,616.97	0.00	62
VCH047304	52708-5-pre	VOUCHER	3/17/01	94.48	0.00	94.48	0.00	0.00	34
Vendor : Nextel Com @Home US Totals: 5,827.15 0.00 94.48 2,925.40 2,807.27									
Vendor : Nextel/PA Nextel Communications									
VCH046133	0012142590-1/1	VOUCHER	1/11/01	519.21	0.00	0.00	0.00	519.21	99
VCH046509	00121425904Fe	VOUCHER	2/12/01	492.28	0.00	0.00	492.28	0.00	67
VCH047372	121425904-pre	VOUCHER	3/12/01	227.64	0.00	227.64	0.00	0.00	39
Vendor : Nextel/PA Home US Totals: 1,239.13 0.00 227.64 492.28 519.21									
Vendor : Nicor Gas Nicor Gas									

4/20/01  
2:36:11PM

Aged Payables By: Branch Code/Vendor Code

Page 27

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
Vendor : Nicor Gas									
Nicor Gas									
VCH045388	1095616650	VOUCHER	1/1/01	77.40	0.00	0.00	0.00	77.40	109
VCH046132	109561665*	VOUCHER	2/13/01	212.54	0.00	0.00	212.54	0.00	66
VCH046896	1095616650-3/1	VOUCHER	3/13/01	37.46	0.00	37.46	0.00	0.00	36
VCH047690	1095616650-4/1	VOUCHER	4/12/01	66.93	66.93	0.00	0.00	0.00	8
Vendor : Nicor Gas Home US				Totals:	384.33	66.93	37.46	212.54	77.40
<b>Vendor : Noahs Bagels</b>									
Noahs Bagels									
VCH046264	564612	VOUCHER	2/5/01	319.40	0.00	0.00	319.40	0.00	74
VCH047634	4/23 delivery	VOUCHER	4/18/01	79.85	79.85	0.00	0.00	0.00	2
Vendor : Noahs Bagels Home US				Totals:	399.25	79.85	0.00	319.40	0.00
<b>Vendor : Nortel/NY</b>									
Nortel Networks									
VCH044960	95719	VOUCHER	1/16/01	2,316.00	0.00	0.00	0.00	2,316.00	94
Vendor : Nortel/NY Home US				Totals:	2,316.00	0.00	0.00	2,316.00	0.00
<b>Vendor : North Amer</b>									
North American Van Lines									
VCH044818	4706800	VOUCHER	1/22/01	3,449.02	0.00	0.00	3,449.02	0.00	88
Vendor : North Amer Home US				Totals:	3,449.02	0.00	0.00	3,449.02	0.00
<b>Vendor : Notions</b>									
Notions Systems, Inc.									
VCH043973	1229-2	VOUCHER	12/27/00	12,480.00	0.00	0.00	0.00	12,480.00	114
VCH043974	1204-1	VOUCHER	11/30/00	2,340.00	0.00	0.00	0.00	2,340.00	141
Vendor : Notions Home US				Totals:	14,820.00	0.00	0.00	14,820.00	0.00
<b>Vendor : Notions Syst</b>									
Notions System, Inc									
VCH046247	01-0131-2	VOUCHER	1/31/01	1,560.00	0.00	0.00	1,560.00	0.00	79
VCH046718	01-0228-7	VOUCHER	2/28/01	3,900.00	0.00	3,900.00	0.00	0.00	51
VCH047287	00-1204-2	VOUCHER	11/30/00	9,469.96	0.00	0.00	0.00	9,469.96	141
VCH047724	01-0403-4	VOUCHER	3/31/01	780.00	780.00	0.00	0.00	0.00	20
Vendor : Notions Syst Home US				Totals:	15,709.96	780.00	3,900.00	1,560.00	9,469.96
<b>Vendor : NSTAR Electr</b>									
NSTAR Electric									
VCH045154	526582049107*	VOUCHER	1/8/01	3,401.69	0.00	0.00	0.00	3,401.69	102
VCH045806	Jan01	VOUCHER	2/8/01	93.35	0.00	0.00	93.35	0.00	71
VCH045807	Jan01/Mayner	VOUCHER	2/8/01	91.52	0.00	0.00	91.52	0.00	71
VCH045730	526582049107-I	VOUCHER	2/6/01	1,659.62	0.00	0.00	1,659.62	0.00	71
VCH046702	5265820491072	VOUCHER	3/7/01	2,757.40	0.00	2,757.40	0.00	0.00	73
VCH047282	548390022178-	VOUCHER	3/9/01	115.02	0.00	115.02	0.00	0.00	44
VCH047283	548390022182	VOUCHER	3/9/01	70.63	0.00	70.63	0.00	0.00	42
VCH047284	5483900224602	VOUCHER	3/9/01	31.21	0.00	31.21	0.00	0.00	42
VCH047626	548390022188-J	VOUCHER	4/10/01	125.15	125.15	0.00	0.00	0.00	42
VCH047628	548390022178-J	VOUCHER	4/10/01	218.49	218.49	0.00	0.00	0.00	10
VCH047629	548390022460-J	VOUCHER	4/10/01	25.15	25.15	0.00	0.00	0.00	10
VCH047675	526582049107-4	VOUCHER	4/6/01	4,174.32	4,174.32	0.00	0.00	0.00	14
Vendor : NSTAR Elec Home US				Totals:	12,763.55	4,543.11	2,974.26	1,844.49	3,401.69
<b>Vendor : NSTAR Gas</b>									
NSTAR Gas									
VCH045387	11471430139*	VOUCHER	1/18/01	67.20	0.00	0.00	0.00	67.20	92
VCH046513	11471430139/F	VOUCHER	2/20/01	141.97	0.00	141.97	0.00	0.00	59

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Page 28

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

AMOUNT	TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	AGED
<b>Branch Code: default Default Branch Code</b>										
<b>Vendor: NSTAR Gas</b>										
VCH046725	11471410081-2/	VOUCHER		2/26/01	50.01	0.00	50.01	0.00	0.00	53
VCH046732	11471420060-2/	VOUCHER		2/20/01	108.69	0.00	108.69	0.00	0.00	59
	<b>Vendor: NSTAR Gas Home US</b>			<b>Totals:</b>	<b>367.87</b>	<b>0.00</b>	<b>300.67</b>	<b>0.00</b>	<b>67.20</b>	
	<b>Vendor: nth Degree</b>									
	<b>nth Degree</b>									
VCH045288	215178	VOUCHER		1/31/01	5,631.00	0.00	0.00	5,631.00	0.00	79
	<b>Vendor: nth Degree Home US</b>			<b>Totals:</b>	<b>5,631.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,631.00</b>	<b>0.00</b>	
	<b>Vendor: NY LIC</b>									
	<b>NY LIC</b>									
VCH047547	ACCT#N46851	VOUCHER		4/16/01	906.00	906.00	0.00	0.00	0.00	4
	<b>Vendor: NY LIC Home US</b>			<b>Totals:</b>	<b>906.00</b>	<b>906.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	<b>Vendor: Oca - Usa</b>									
	<b>Oca Credit Corporation</b>									
VCH045164	1048492	VOUCHER		1/23/01	336.59	0.00	0.00	336.59	0.00	87
	<b>Vendor: Oca - Usa Home US</b>			<b>Totals:</b>	<b>336.59</b>	<b>0.00</b>	<b>0.00</b>	<b>336.59</b>	<b>0.00</b>	
	<b>Vendor: Oca-Usa #2</b>									
	<b>Oca-USA Inc.</b>									
VCH044697	1034321	VOUCHER		1/11/01	361.38	0.00	0.00	0.00	361.38	89
VCH045163	1044000	VOUCHER		1/19/01	32.13	0.00	0.00	0.00	32.13	91
VCH045268	1043998	VOUCHER		1/19/01	123.28	0.00	0.00	0.00	123.28	91
VCH045269	1043999	VOUCHER		1/19/01	37.96	0.00	0.00	0.00	37.96	91
VCH045284	1031338	VOUCHER		1/9/01	275.60	0.00	0.00	0.00	275.60	101
VCH045289	1056780	VOUCHER		1/30/01	1,373.75	0.00	0.00	1,373.75	0.00	80
VCH045731	1071680	VOUCHER		2/6/01	275.60	0.00	0.00	275.60	0.00	73
VCH048142	1075536	VOUCHER		2/6/01	361.38	0.00	0.00	361.38	0.00	71
VCH048322	1087100	VOUCHER		2/17/01	39.93	0.00	0.00	39.93	0.00	62
VCH046323	1067099	VOUCHER		2/17/01	227.32	0.00	0.00	227.32	0.00	62
VCH046511	1090204	VOUCHER		2/20/01	336.59	0.00	336.59	0.00	0.00	59
VCH047262	1129635-pre	VOUCHER		3/17/01	56.56	0.00	56.56	0.00	0.00	34
VCH047263	1129634-pre	VOUCHER		3/17/01	257.84	0.00	257.84	0.00	0.00	34
VCH047625	1143919	VOUCHER		3/29/01	1,373.75	1,373.75	0.00	0.00	0.00	22
VCH047735	1163939	VOUCHER		4/10/01	275.60	275.60	0.00	0.00	0.00	10
VCH047736	1163938	VOUCHER		4/10/01	361.38	361.38	0.00	0.00	0.00	10
VCH047737	1148110	VOUCHER		3/31/01	57.11	57.11	0.00	0.00	0.00	20
	<b>Vendor: Oca-Usa #2 Home US</b>			<b>Totals:</b>	<b>5,827.16</b>	<b>2,967.84</b>	<b>650.99</b>	<b>2,277.98</b>	<b>830.35</b>	
	<b>Vendor: Office Dep</b>									
	<b>Office Depot</b>									
DISB021338	DB000604	DB.MEMO			(266.30)	0.00	0.00	0.00	(266.30)	
DISB021339	DB000606	DB.MEMO			(90.93)	0.00	0.00	0.00	(90.93)	
VCH018306	055831258	VOUCHER		11/30/98	315.67	0.00	0.00	0.00	315.67	872
VCH044685	116077995-001	VOUCHER		1/10/01	43.34	0.00	0.00	0.00	43.34	100
VCH044688	117309102-002	VOUCHER		1/10/01	15.89	0.00	0.00	0.00	15.89	100
VCH044689	117543245-001	VOUCHER		1/10/01	98.60	0.00	0.00	0.00	98.60	100
VCH044690	118385064-001	VOUCHER		1/10/01	151.03	0.00	0.00	0.00	151.03	100
VCH044691	118386278-001	VOUCHER		1/10/01	66.93	0.00	0.00	0.00	66.93	100
VCH044692	118386898-001	VOUCHER		1/10/01	19.95	0.00	0.00	0.00	19.95	100
VCH044693	118388672-001	VOUCHER		1/10/01	62.96	0.00	0.00	0.00	62.96	100
VCH044694	118452017-001	VOUCHER		1/10/01	114.87	0.00	0.00	0.00	114.87	100
VCH044988	115924743-001	VOUCHER		12/13/00	399.44	0.00	0.00	0.00	399.44	128
VCH045216	117321363-001	VOUCHER		1/24/01	45.97	0.00	0.00	45.97	0.00	66
VCH045218	117322346-001	VOUCHER		1/24/01	43.34	0.00	0.00	43.34	0.00	66
VCH045220	119047199-001	VOUCHER		1/24/01	56.71	0.00	0.00	56.71	0.00	86
VCH045223	119047377-001	VOUCHER		1/24/01	61.78	0.00	0.00	61.78	0.00	86
VCH045225	119047453001	VOUCHER		1/24/01	56.71	0.00	0.00	56.71	0.00	86
VCH045227	119239717-001	VOUCHER		1/24/01	52.45	0.00	0.00	52.45	0.00	86

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
Vendor : Office Dep Office Depot									
- Continued...									
- Continued...									
VCH045230	119243797-001	VOUCHER	1/24/01	132.72	0.00	0.00	132.72	0.00	86
VCH045231	119390515-001	VOUCHER	1/24/01	241.16	0.00	0.00	241.16	0.00	86
VCH045240	11945641-001	VOUCHER	1/24/01	479.92	0.00	0.00	479.92	0.00	86
VCH045243	119826694-001	VOUCHER	1/24/01	184.68	0.00	0.00	184.68	0.00	86
VCH045245	119827335-001	VOUCHER	1/24/01	52.16	0.00	0.00	52.16	0.00	86
VCH045247	119828456-001	VOUCHER	1/24/01	84.20	0.00	0.00	84.20	0.00	86
VCH045249	119828985-001	VOUCHER	1/24/01	123.06	0.00	0.00	123.06	0.00	86
VCH045251	119888224-001	VOUCHER	1/24/01	66.12	0.00	0.00	66.12	0.00	86
VCH045253	120078612-001	VOUCHER	1/24/01	35.64	0.00	0.00	35.64	0.00	86
VCH045732	116559329-001	VOUCHER	2/7/01	227.28	0.00	0.00	227.28	0.00	72
VCH045733	116561512-001	VOUCHER	2/7/01	2,007.72	0.00	0.00	2,007.72	0.00	72
VCH045737	118595545-002	VOUCHER	2/7/01	10.11	0.00	0.00	10.11	0.00	72
VCH045738	119239717-002	VOUCHER	2/7/01	37.13	0.00	0.00	37.13	0.00	72
VCH045739	120767310-001	VOUCHER	2/7/01	238.83	0.00	0.00	238.83	0.00	72
VCH045740	120769116-001	VOUCHER	2/7/01	56.64	0.00	0.00	56.64	0.00	72
VCH045741	120780076-001	VOUCHER	2/7/01	56.93	0.00	0.00	56.93	0.00	72
VCH045742	120899064-001	VOUCHER	2/7/01	158.47	0.00	0.00	158.47	0.00	72
VCH045743	120901297-001	VOUCHER	2/7/01	72.44	0.00	0.00	72.44	0.00	72
VCH045748	120976971-001	VOUCHER	2/7/01	44.02	0.00	0.00	44.02	0.00	72
VCH045749	121033877-001	VOUCHER	2/7/01	4.50	0.00	0.00	4.50	0.00	72
VCH045751	121037198-001	VOUCHER	2/7/01	57.04	0.00	0.00	57.04	0.00	72
VCH045753	121069843-001	VOUCHER	2/7/01	250.45	0.00	0.00	250.45	0.00	72
VCH046011	118780205	VOUCHER	1/17/01	110.37	0.00	0.00	0.00	110.37	93
VCH046012	116775823	VOUCHER	1/17/01	198.07	0.00	0.00	0.00	198.07	93
VCH046013	118893088	VOUCHER	1/17/01	10.31	0.00	0.00	0.00	10.31	93
VCH046014	118928057	VOUCHER	1/17/01	10.17	0.00	0.00	0.00	10.17	93
VCH046015	118987778	VOUCHER	1/17/01	483.39	0.00	0.00	0.00	483.39	93
VCH046016	118714579	VOUCHER	1/17/01	249.05	0.00	0.00	0.00	249.05	93
VCH046017	118722355	VOUCHER	1/17/01	996.19	0.00	0.00	0.00	996.19	93
VCH046018	118902644	VOUCHER	1/17/01	206.00	0.00	0.00	0.00	206.00	93
VCH046019	118605702	VOUCHER	1/17/01	18.49	0.00	0.00	0.00	18.49	93
VCH046020	118687544	VOUCHER	1/17/01	11.68	0.00	0.00	0.00	11.68	93
VCH046021	117322117	VOUCHER	1/17/01	38.27	0.00	0.00	0.00	38.27	93
VCH046022	117322260	VOUCHER	1/17/01	43.34	0.00	0.00	0.00	43.34	93
VCH046023	117646825	VOUCHER	1/17/01	32.44	0.00	0.00	0.00	32.44	93
VCH046024	118541289	VOUCHER	1/17/01	158.76	0.00	0.00	0.00	158.76	93
VCH046025	118595545	VOUCHER	1/17/01	483.51	0.00	0.00	0.00	483.51	93
VCH046026	118077329	VOUCHER	1/17/01	76.56	0.00	0.00	0.00	76.56	93
VCH046027	117320546	VOUCHER	1/17/01	43.34	0.00	0.00	0.00	43.34	93
VCH046028	117320917	VOUCHER	1/17/01	43.34	0.00	0.00	0.00	43.34	93
VCH046134	117321170-001	VOUCHER	1/31/01	81.63	0.00	0.00	81.63	0.00	79
VCH046135	120086810-001	VOUCHER	1/31/01	272.14	0.00	0.00	272.14	0.00	79
VCH046136	120087052-001	VOUCHER	1/31/01	628.51	0.00	0.00	628.51	0.00	79
VCH046137	120257618-001	VOUCHER	1/31/01	35.25	0.00	0.00	35.25	0.00	79
VCH046138	120258057-001	VOUCHER	1/31/01	65.71	0.00	0.00	65.71	0.00	79
VCH046139	120573604-001	VOUCHER	1/31/01	227.95	0.00	0.00	227.95	0.00	79
VCH046140	120574758-001	VOUCHER	1/31/01	108.76	0.00	0.00	108.76	0.00	79
VCH046141	w/e 1/31/01	VOUCHER	1/31/01	27.00	0.00	0.00	27.00	0.00	79
VCH046283	116558859-001	VOUCHER	2/14/01	3,659.74	0.00	0.00	3,659.74	0.00	65
VCH046284	118426619-001	VOUCHER	2/14/01	131.72	0.00	0.00	131.72	0.00	65
VCH046285	121331043-001	VOUCHER	2/14/01	291.61	0.00	0.00	291.61	0.00	65
VCH046286	121358901-001	VOUCHER	2/14/01	830.19	0.00	0.00	830.19	0.00	65
VCH046289	121478236-001	VOUCHER	2/14/01	68.89	0.00	0.00	68.89	0.00	65
VCH046290	121478692-001	VOUCHER	2/14/01	20.93	0.00	0.00	20.93	0.00	65
VCH046291	121479022-001	VOUCHER	2/14/01	77.75	0.00	0.00	77.75	0.00	65
VCH046292	121776094-001	VOUCHER	2/14/01	107.24	0.00	0.00	107.24	0.00	65
VCH046293	121832218-001	VOUCHER	2/14/01	251.19	0.00	0.00	251.19	0.00	65
VCH046295	121858979-001	VOUCHER	2/14/01	136.96	0.00	0.00	136.96	0.00	65
VCH046297	121878479-001	VOUCHER	2/14/01	776.73	0.00	0.00	776.73	0.00	65
VCH046299	121888562-001	VOUCHER	2/14/01	35.49	0.00	0.00	35.49	0.00	65
VCH046458	120901297	VOUCHER	2/21/01	0.64	0.00	0.64	0.00	0.00	58
VCH046457	121777894	VOUCHER	2/21/01	105.10	0.00	105.10	0.00	0.00	58
VCH046459	121777071	VOUCHER	2/21/01	43.34	0.00	43.34	0.00	0.00	58
VCH046465	121777143	VOUCHER	2/21/01	38.27	0.00	38.27	0.00	0.00	58
VCH046466	121777205	VOUCHER	2/21/01	43.40	0.00	43.40	0.00	0.00	58
VCH046467	121777244	VOUCHER	2/21/01	44.32	0.00	44.32	0.00	0.00	58
VCH046468	121777300	VOUCHER	2/21/01	38.27	0.00	38.27	0.00	0.00	58
VCH046469	12177737	VOUCHER	2/21/01	43.47	0.00	43.47	0.00	0.00	58

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Page 30

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
- Continued...									
<b>Vendor : Office Dep Office Depot</b>									
- Continued...									
VCH046470	121777414	VOUCHER	2/21/01	43.47	0.00	43.47	0.00	0.00	58
VCH046471	121777491	VOUCHER	2/21/01	43.34	0.00	43.34	0.00	0.00	58
VCH046472	121777782	VOUCHER	2/21/01	43.34	0.00	43.34	0.00	0.00	58
VCH046475	121974100	VOUCHER	2/21/01	901.89	0.00	901.89	0.00	0.00	58
VCH046476	122007265	VOUCHER	2/21/01	802.81	0.00	802.81	0.00	0.00	58
VCH046477	122048445	VOUCHER	2/21/01	637.78	0.00	637.78	0.00	0.00	58
VCH046478	122097430	VOUCHER	2/21/01	3.07	0.00	3.07	0.00	0.00	58
VCH046479	122097759	VOUCHER	2/21/01	39.75	0.00	39.75	0.00	0.00	58
VCH046480	122098214	VOUCHER	2/21/01	34.37	0.00	34.37	0.00	0.00	58
VCH046481	122099023	VOUCHER	2/21/01	6.01	0.00	6.01	0.00	0.00	58
VCH046482	122099331	VOUCHER	2/21/01	24.73	0.00	24.73	0.00	0.00	58
VCH046484	122099649	VOUCHER	2/21/01	24.73	0.00	24.73	0.00	0.00	58
VCH046485	122153695	VOUCHER	2/21/01	13.75	0.00	13.75	0.00	0.00	58
VCH046487	122154467	VOUCHER	2/21/01	32.55	0.00	32.55	0.00	0.00	58
VCH046488	122220358	VOUCHER	2/21/01	1,187.87	0.00	1,187.87	0.00	0.00	58
VCH046489	122282266	VOUCHER	2/21/01	32.14	0.00	32.14	0.00	0.00	58
VCH046491	122377202	VOUCHER	2/21/01	207.39	0.00	207.39	0.00	0.00	58
<b>Vendor : Office Dep Home US</b>				<b>Totals:</b>	<b>21,344.12</b>	<b>0.00</b>	<b>4,435.80</b>	<b>12,783.59</b>	<b>4,144.73</b>
<b>Vendor : On Call Co On Call Computer Supply</b>									
DISB000756	DB000016	DB.MEMO		(1,332.44)	0.00	0.00	0.00	(1,332.44)	
<b>Vendor : On Call Co Home US</b>				<b>Totals:</b>	<b>(1,332.44)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,332.44)</b>
<b>Vendor : On24, Inc. On24, Inc.</b>									
VCH046248	532	VOUCHER	1/18/01	2,129.00	0.00	0.00	0.00	2,129.00	92
VCH046249	533	VOUCHER	1/18/01	7,000.00	0.00	0.00	0.00	7,000.00	92
VCH046652	551	VOUCHER	2/18/01	7,000.00	0.00	0.00	7,000.00	0.00	81
VCH046653	650	VOUCHER	2/18/01	2,129.00	0.00	0.00	2,129.00	0.00	81
VCH046744	490	VOUCHER	12/18/00	2,129.00	0.00	0.00	0.00	2,129.00	123
VCH046745	491	VOUCHER	12/18/00	7,000.00	0.00	0.00	0.00	7,000.00	123
<b>Vendor : On24, Inc. Home US</b>				<b>Totals:</b>	<b>27,387.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,129.00</b>	<b>18,258.00</b>
<b>Vendor : One Stop One Stop Business Centers, Inc.</b>									
VCH045384	39067	VOUCHER	1/5/01	51.83	0.00	0.00	0.00	51.83	105
VCH046304	039862	VOUCHER	2/7/01	43.91	0.00	0.00	43.91	0.00	72
VCH047670	040243	VOUCHER	3/9/01	35.97	0.00	35.97	0.00	0.00	42
<b>Vendor : One Stop Home US</b>				<b>Totals:</b>	<b>131.71</b>	<b>0.00</b>	<b>35.97</b>	<b>43.91</b>	<b>51.83</b>
<b>Vendor : One Workplace One Workplace L. Ferrari</b>									
VCH042863	62607	VOUCHER	11/13/00	78,410.08	0.00	0.00	0.00	78,410.08	158
VCH042864	61359	VOUCHER	11/3/00	1,433.57	0.00	0.00	0.00	1,433.57	168
VCH042865	62313	VOUCHER	11/9/00	4,305.60	0.00	0.00	0.00	4,305.60	162
VCH042866	61495	VOUCHER	11/3/00	35,821.85	0.00	0.00	0.00	35,821.85	168
VCH042867	61472	VOUCHER	11/3/00	29,517.39	0.00	0.00	0.00	29,517.39	168
VCH042868	61249	VOUCHER	11/3/00	10,327.00	0.00	0.00	0.00	10,327.00	168
VCH042870	62084	VOUCHER	11/8/00	59,541.72	0.00	0.00	0.00	59,541.72	163
VCH042871	62083	VOUCHER	11/8/00	67,912.59	0.00	0.00	0.00	67,912.59	163
VCH042873	61941	VOUCHER	11/8/00	84.44	0.00	0.00	0.00	84.44	163
VCH042875	61940	VOUCHER	11/8/00	3,180.66	0.00	0.00	0.00	3,180.66	163
VCH042877	61939	VOUCHER	11/8/00	10,356.93	0.00	0.00	0.00	10,356.93	163
VCH042879	61938	VOUCHER	11/8/00	3,480.35	0.00	0.00	0.00	3,480.35	163
VCH042881	62278	VOUCHER	11/9/00	74,051.88	0.00	0.00	0.00	74,051.88	162
VCH042882	62276	VOUCHER	11/9/00	4,168.65	0.00	0.00	0.00	4,168.65	162
VCH042884	62279	VOUCHER	11/9/00	3,294.26	0.00	0.00	0.00	3,294.26	162
VCH045168	73234	VOUCHER	1/8/01	3,954.43	0.00	0.00	0.00	3,954.43	102
VCH045169	65368	VOUCHER	11/28/00	17,760.25	0.00	0.00	0.00	17,760.25	143
VCH045171	64430	VOUCHER	11/22/00	6,475.84	0.00	0.00	0.00	6,475.84	149

B - 221

000087

104

4/20/01  
2:36:11PM

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
<b>Vendor : One Workpac</b>									
<b>One Workplace L. Ferrari</b>									
VCH045172	63049	VOUCHER	11/15/00	2,261.88	0.00	0.00	0.00	2,261.88	156
VCH045173	65893	VOUCHER	11/29/00	67,151.75	0.00	0.00	0.00	67,151.75	142
VCH045174	65892	VOUCHER	11/29/00	262.18	0.00	0.00	0.00	262.18	142
VCH045175	65891	VOUCHER	11/29/00	92.54	0.00	0.00	0.00	92.54	142
VCH045176	66150	VOUCHER	11/29/00	3,769.81	0.00	0.00	0.00	3,769.81	142
VCH045177	66930	VOUCHER	11/30/00	3,769.81	0.00	0.00	0.00	3,769.81	141
VCH045178	66929	VOUCHER	11/30/00	2,261.88	0.00	0.00	0.00	2,261.88	141
VCH045179	66675	VOUCHER	11/30/00	16,195.39	0.00	0.00	0.00	16,195.39	141
VCH045180	64429	VOUCHER	11/22/00	60,737.45	0.00	0.00	0.00	60,737.45	149
VCH045181	64428	VOUCHER	11/22/00	53,676.36	0.00	0.00	0.00	53,676.36	149
VCH045182	64433	VOUCHER	11/22/00	43,754.76	0.00	0.00	0.00	43,754.76	149
VCH045183	64434	VOUCHER	11/22/00	21,016.09	0.00	0.00	0.00	21,016.09	149
VCH045184	65367	VOUCHER	11/28/00	22,535.11	0.00	0.00	0.00	22,535.11	143
VCH045185	63707	VOUCHER	11/17/00	7,492.74	0.00	0.00	0.00	7,492.74	154
VCH045186	63706	VOUCHER	11/17/00	20,352.79	0.00	0.00	0.00	20,352.79	154
VCH045187	64432	VOUCHER	11/22/00	11,682.77	0.00	0.00	0.00	11,682.77	149
VCH045190	64431	VOUCHER	11/22/00	4,197.83	0.00	0.00	0.00	4,197.83	149
VCH045191	64427	VOUCHER	11/22/00	34,853.27	0.00	0.00	0.00	34,853.27	149
VCH045192	65029	VOUCHER	11/27/00	5,186.04	0.00	0.00	0.00	5,186.04	144
VCH045193	65030	VOUCHER	11/27/00	3,006.75	0.00	0.00	0.00	3,006.75	144
VCH045195	65033	VOUCHER	11/27/00	1,017.45	0.00	0.00	0.00	1,017.45	144
VCH045196	67263	VOUCHER	12/5/00	3,551.57	0.00	0.00	0.00	3,551.57	136
VCH045197	67262	VOUCHER	12/5/00	1,745.86	0.00	0.00	0.00	1,745.86	136
VCH045198	67261	VOUCHER	12/5/00	5,659.62	0.00	0.00	0.00	5,659.62	136
VCH045199	65369	VOUCHER	11/28/00	12,417.63	0.00	0.00	0.00	12,417.63	143
VCH045200	64033	VOUCHER	11/20/00	8,525.07	0.00	0.00	0.00	8,525.07	151
45202	63705	VOUCHER	11/17/00	1,922.41	0.00	0.00	0.00	1,922.41	151
45203	64032	VOUCHER	11/20/00	47,193.81	0.00	0.00	0.00	47,193.81	151
VCH045204	64034	VOUCHER	11/20/00	39,377.62	0.00	0.00	0.00	39,377.62	151
VCH045205	65372	VOUCHER	11/28/00	7,901.44	0.00	0.00	0.00	7,901.44	143
VCH045206	65371	VOUCHER	11/28/00	15,482.35	0.00	0.00	0.00	15,482.35	143
VCH045207	65370	VOUCHER	11/28/00	30,247.32	0.00	0.00	0.00	30,247.32	143
VCH045208	63386	VOUCHER	11/15/00	2,122.63	0.00	0.00	0.00	2,122.63	156
VCH045209	63055	VOUCHER	11/15/00	15,005.62	0.00	0.00	0.00	15,005.62	156
VCH045213	64035	VOUCHER	11/20/00	2,065.63	0.00	0.00	0.00	2,065.63	151
VCH045214	65032	VOUCHER	11/27/00	15,065.77	0.00	0.00	0.00	15,065.77	144
VCH045215	65031	VOUCHER	11/27/00	4,849.55	0.00	0.00	0.00	4,849.55	144
VCH045217	65897	VOUCHER	11/29/00	1,719.91	0.00	0.00	0.00	1,719.91	142
VCH045219	65896	VOUCHER	11/28/00	36,910.59	0.00	0.00	0.00	36,910.59	142
VCH045221	65895	VOUCHER	11/28/00	390.94	0.00	0.00	0.00	390.94	142
VCH045222	65894	VOUCHER	11/29/00	35,369.12	0.00	0.00	0.00	35,369.12	142
VCH045224	63746	VOUCHER	11/17/00	7,141.64	0.00	0.00	0.00	7,141.64	154
VCH045226	67292	VOUCHER	12/5/00	7,876.80	0.00	0.00	0.00	7,876.80	136
VCH045228	64079	VOUCHER	11/20/00	1,285.20	0.00	0.00	0.00	1,285.20	151
VCH045229	65944	VOUCHER	11/29/00	602.13	0.00	0.00	0.00	602.13	142
VCH045232	63124	VOUCHER	11/15/00	8,255.25	0.00	0.00	0.00	8,255.25	156
VCH045233	65460	VOUCHER	11/28/00	42,445.40	0.00	0.00	0.00	42,445.40	143
VCH047186	82968	VOUCHER	2/21/01	13,807.00	0.00	13,807.00	0.00	0.00	58
VCH047187	68040	VOUCHER	12/8/00	101,052.41	0.00	0.00	0.00	101,052.41	133
VCH047188	68575	VOUCHER	12/13/00	557.62	0.00	0.00	0.00	557.62	128
VCH047190	75874	VOUCHER	1/22/01	4,445.00	0.00	0.00	4,445.00	0.00	88
VCH047191	73230	VOUCHER	1/8/01	5,272.57	0.00	0.00	0.00	5,272.57	102
VCH047192	77304	VOUCHER	1/30/01	1,013.37	0.00	0.00	1,013.37	0.00	80
VCH047193	67855	VOUCHER	12/8/00	161.02	0.00	0.00	0.00	161.02	133
VCH047194	73231	VOUCHER	1/8/01	31,635.42	0.00	0.00	0.00	31,635.42	102
VCH047195	73496	VOUCHER	1/10/01	9,622.80	0.00	0.00	0.00	9,622.80	100
VCH047196	75001	VOUCHER	1/17/01	6,216.50	0.00	0.00	0.00	6,216.50	93
VCH047197	1095	VOUCHER	2/21/01	49,289.36	0.00	49,289.36	0.00	0.00	58
VCH047198	73232	VOUCHER	1/8/01	9,227.00	0.00	0.00	0.00	9,227.00	102
47199	61698	VOUCHER	11/6/00	14,519.63	0.00	0.00	0.00	14,519.63	165
47201	73233	VOUCHER	1/8/01	30,317.28	0.00	0.00	0.00	30,317.28	102
VCH047202	73497	VOUCHER	1/10/01	6,577.20	0.00	0.00	0.00	6,577.20	100
VCH047203	77306	VOUCHER	1/30/01	8,329.84	0.00	0.00	8,329.84	0.00	80
VCH047205	77307	VOUCHER	1/30/01	661.05	0.00	0.00	661.05	0.00	80
VCH047206	73235	VOUCHER	1/8/01	2,636.29	0.00	0.00	0.00	2,636.29	102
VCH047207	77308	VOUCHER	1/30/01	1,101.75	0.00	0.00	1,101.75	0.00	80
VCH047208	73236	VOUCHER	1/8/01	5,272.57	0.00	0.00	0.00	5,272.57	102
VCH047209	77309	VOUCHER	1/30/01	969.78	0.00	0.00	969.78	0.00	80

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation  
Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Page 32

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code									
- Continued...									
Vendor: One Workplac One Workplace L. Ferrari									
- Continued...									
VCH047210	61699	VOUCHER	11/6/00	11,894.40	0.00	0.00	0.00	11,894.40	165
VCH047211	69864	VOUCHER	12/19/00	868.65	0.00	0.00	0.00	868.65	122
VCH047212	73237	VOUCHER	1/8/01	25,044.71	0.00	0.00	0.00	25,044.71	102
VCH047215	73498	VOUCHER	1/10/01	10,035.90	0.00	0.00	0.00	10,035.90	100
VCH047216	77310	VOUCHER	1/30/01	4,953.42	0.00	0.00	4,953.42	0.00	80
VCH047217	68920	VOUCHER	12/13/00	34,385.56	0.00	0.00	0.00	34,385.56	128
VCH047218	69169	VOUCHER	12/15/00	159.89	0.00	0.00	0.00	159.89	126
VCH047219	73238	VOUCHER	1/8/01	18,769.05	0.00	0.00	0.00	18,769.05	102
VCH047220	73499	VOUCHER	1/10/01	8,868.80	0.00	0.00	0.00	8,868.80	100
VCH047221	74830	VOUCHER	1/16/01	4,759.56	0.00	0.00	0.00	4,759.56	94
VCH047223	77311	VOUCHER	1/30/01	1,424.30	0.00	0.00	1,424.30	0.00	80
VCH047224	68196	VOUCHER	12/11/00	✓ 250,750.57 ✓	0.00	0.00	0.00	250,750.57	130
VCH047227	68518	VOUCHER	12/13/00	✗ 55,833.60 ✓	0.00	0.00	0.00	55,833.60	128
VCH047228	69170	VOUCHER	12/15/00	16,596.67	0.00	0.00	0.00	16,596.67	128
VCH047229	69865	VOUCHER	12/19/00	✗ 100,453.98 ✓	0.00	0.00	0.00	100,453.98	122
VCH047230	70130	VOUCHER	12/20/00	12,121.06	0.00	0.00	0.00	12,121.06	121
VCH047231	70522	VOUCHER	12/22/00	1,344.51	0.00	0.00	0.00	1,344.51	119
VCH047232	70977	VOUCHER	12/26/00	8,576.65	0.00	0.00	0.00	8,576.65	115
VCH047234	72148	VOUCHER	12/28/00	3,345.34	0.00	0.00	0.00	3,345.34	113
VCH047236	72518	VOUCHER	12/29/00	✗ 63,308.19 ✓	0.00	0.00	0.00	63,308.19	112
VCH047238	73239	VOUCHER	1/8/01	39,274.71	0.00	0.00	0.00	39,274.71	102
VCH047239	73500	VOUCHER	1/10/01	10,611.00	0.00	0.00	0.00	10,611.00	100
VCH047241	76040	VOUCHER	1/24/01	2,548.16	0.00	0.00	2,548.16	0.00	86
VCH047242	11115	VOUCHER	2/21/01	20,366.80	0.00	20,366.80	0.00	0.00	58
VCH047243	1105	VOUCHER	2/21/01	1,831.33	0.00	1,831.33	0.00	0.00	58
VCH047244	69171	VOUCHER	12/15/00	10,843.68	0.00	0.00	0.00	10,843.68	126
VCH047246	61710	VOUCHER	11/6/00	33.20	0.00	0.00	0.00	33.20	165
VCH047247	67807	VOUCHER	12/6/00	22,489.92	0.00	0.00	0.00	22,489.92	135
VCH047248	67888	VOUCHER	12/6/00	12,447.80	0.00	0.00	0.00	12,447.80	133
VCH047250	68932	VOUCHER	12/13/00	4,827.80	0.00	0.00	0.00	4,827.80	126
VCH047251	73257	VOUCHER	1/8/01	2,060.00	0.00	0.00	0.00	2,060.00	102
VCH047252	73673	VOUCHER	1/12/01	5,912.50	0.00	0.00	0.00	5,912.50	96
VCH047253	74842	VOUCHER	1/16/01	300.00	0.00	0.00	0.00	300.00	94
VCH047254	1102	VOUCHER	2/21/01	20,533.29	0.00	20,533.29	0.00	0.00	58
VCH047255	1098	VOUCHER	2/21/01	43,407.18	0.00	43,407.18	0.00	0.00	58
VCH047256	82594	VOUCHER	2/21/01	65,655.61	0.00	65,655.61	0.00	0.00	58
VCH047257	1108	VOUCHER	2/21/01	2,131.50	0.00	2,131.50	0.00	0.00	58
VCH047258	1101	VOUCHER	2/21/01	986.00	0.00	986.00	0.00	0.00	58
VCH047259	1111	VOUCHER	2/21/01	375.84	0.00	375.84	0.00	0.00	58
VCH047260	1117	VOUCHER	2/21/01	1,053.00	0.00	1,053.00	0.00	0.00	58
Vendor: One WorkplHome US	Totals:			2,358,070.21	0.00	218,438.71	25,546.67	2,111,068.83	
Vendor: PA Departmen									
PA Department Of Revenue									
VCH047662	Q4FY01Sales Tr	VOUCHER	4/19/01	2,012.17	2,012.17	0.00	0.00	0.00	1
Vendor: PA Departm	Home US								
Totals:				2,012.17	2,012.17	0.00	0.00	0.00	
Vendor: Pacific Be									
Pacific Bell									
VCH048144	510-226-0187	VOUCHER	1/31/01	92.16	0.00	0.00	92.16	0.00	79
VCH048145	232-271-3555	VOUCHER	1/31/01	149.23	0.00	0.00	149.23	0.00	79
VCH048146	2322713554	VOUCHER	1/31/01	149.19	0.00	0.00	149.19	0.00	79
VCH048147	232-271-3553	VOUCHER	1/31/01	149.23	0.00	0.00	149.23	0.00	79
VCH046150	925828-9288-2/	VOUCHER	2/2/01	2,975.78	0.00	0.00	2,975.78	0.00	77
VCH046151	9254799003-2/2	VOUCHER	2/2/01	1,110.85	0.00	0.00	1,110.85	0.00	77
VCH046152	9258281082-2/2	VOUCHER	2/2/01	39.79	0.00	0.00	39.79	0.00	77
VCH046153	9258281379-2/2	VOUCHER	2/2/01	37.79	0.00	0.00	37.79	0.00	77
VCH046154	9258281210-2/2	VOUCHER	2/2/01	37.79	0.00	0.00	37.79	0.00	77
VCH046155	9254792000-2/2	VOUCHER	2/2/01	3,811.80	0.00	0.00	3,811.80	0.00	77
VCH046156	925828601-2/2	VOUCHER	2/2/01	37.79	0.00	0.00	37.79	0.00	77
VCH046157	9258289154-2/2	VOUCHER	2/2/01	549.48	0.00	0.00	549.48	0.00	77
VCH046158	9258284659	VOUCHER	2/2/01	48.75	0.00	0.00	48.75	0.00	77
VCH046159	9258285212-2/2	VOUCHER	2/2/01	34.94	0.00	0.00	34.94	0.00	77
VCH046160	9258281029	VOUCHER	2/2/01	34.94	0.00	0.00	34.94	0.00	77
VCH046161	925-8284706-2/	VOUCHER	2/2/01	49.41	0.00	0.00	49.41	0.00	77

B - 223

000089

106

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation  
Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

Page 33

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code:</b> default Default Branch Code									
- Continued...									
<b>Vendor:</b> Pacific Bell Pacific Bell									
- Continued...									
VCH046162	9258285084-2/2	VOUCHER	2/2/01	41.52	0.00	0.00	41.52	0.00	77
VCH046163	9254799002-2/2	VOUCHER	2/2/01	86.27	0.00	0.00	86.27	0.00	77
VCH046164	9254791300-2/2	VOUCHER	2/2/01	265.02	0.00	0.00	265.02	0.00	77
VCH046165	9258282687-2/2	VOUCHER	2/2/01	41.96	0.00	0.00	41.96	0.00	77
VCH046166	9258281927-2/2	VOUCHER	2/2/01	37.79	0.00	0.00	37.79	0.00	77
VCH046167	9258281648-2/2	VOUCHER	2/2/01	37.79	0.00	0.00	37.79	0.00	77
VCH046168	9808322147-2/1	VOUCHER	2/1/01	1,301.11	0.00	0.00	1,301.11	0.00	78
VCH046169	5104903624-2/1	VOUCHER	2/1/01	56.15	0.00	0.00	56.15	0.00	78
VCH046170	9257439523-1/1	VOUCHER	1/11/01	98.01	0.00	0.00	98.01	0.00	78
VCH046171	5106242920-1/1	VOUCHER	1/13/01	138.74	0.00	0.00	138.74	0.00	99
VCH046172	2322713554-1/7	VOUCHER	1/7/01	339.69	0.00	0.00	339.69	0.00	97
VCH046173	2322713555-1/7	VOUCHER	1/7/01	339.69	0.00	0.00	339.69	0.00	103
VCH046174	5106242880-1/1	VOUCHER	1/13/01	331.96	0.00	0.00	331.96	0.00	97
VCH046175	2322713553-1/7	VOUCHER	1/7/01	337.69	0.00	0.00	337.69	0.00	97
VCH046176	5106242823-1/1	VOUCHER	1/13/01	56.72	0.00	0.00	56.72	0.00	103
VCH046177	5106248739-1/1	VOUCHER	1/13/01	37.29	0.00	0.00	37.29	0.00	97
VCH046178	5106248741-1/1	VOUCHER	1/13/01	55.76	0.00	0.00	55.76	0.00	97
VCH046179	5106242980-1/1	VOUCHER	1/13/01	137.97	0.00	0.00	137.97	0.00	97
VCH046180	5106242943-1/1	VOUCHER	1/13/01	55.76	0.00	0.00	55.76	0.00	97
VCH046184	5106242931-1/1	VOUCHER	1/13/01	42.33	0.00	0.00	42.33	0.00	97
VCH046185	5106242911-1/1	VOUCHER	1/13/01	131.95	0.00	0.00	131.95	0.00	97
VCH046186	5106242882-1/1	VOUCHER	1/13/01	39.47	0.00	0.00	39.47	0.00	97
VCH046187	5106242895-1/1	VOUCHER	1/13/01	38.10	0.00	0.00	38.10	0.00	97
VCH046188	5106242800-1/1	VOUCHER	1/13/01	366.21	0.00	0.00	366.21	0.00	97
VCH046279	5106242920-2/1	VOUCHER	2/13/01	136.96	0.00	0.00	136.96	0.00	68
VCH046280	5106242895-2/1	VOUCHER	2/13/01	38.45	0.00	0.00	38.45	0.00	68
VCH046302	2323710704-2/7	VOUCHER	2/7/01	3,535.93	0.00	0.00	3,535.93	0.00	72
VCH046303	2322713595-2/7	VOUCHER	2/7/01	2,174.14	0.00	0.00	2,174.14	0.00	72
VCH046308	5106242880-2/1	VOUCHER	2/13/01	320.80	0.00	0.00	320.80	0.00	68
VCH046309	2323710300-2/7	VOUCHER	2/7/01	3,538.94	0.00	0.00	3,538.94	0.00	68
VCH046319	5106242800-2/1	VOUCHER	2/13/01	351.61	0.00	0.00	351.61	0.00	72
VCH046485	5106242862/Fet	VOUCHER	2/13/01	38.15	0.00	0.00	38.15	0.00	68
VCH046498	5106242911/Fet	VOUCHER	2/13/01	129.22	0.00	0.00	129.22	0.00	68
VCH046500	5106242931Feb	VOUCHER	2/13/01	19.84	0.00	0.00	19.84	0.00	68
VCH046502	5106242943/Fet	VOUCHER	2/13/01	55.44	0.00	0.00	55.44	0.00	68
VCH046503	5106242980/Fet	VOUCHER	2/13/01	129.15	0.00	0.00	129.15	0.00	68
VCH046505	5106248739	VOUCHER	2/13/01	37.04	0.00	0.00	37.04	0.00	68
VCH046507	5106248741	VOUCHER	2/13/01	55.44	0.00	0.00	55.44	0.00	68
VCH046508	5106242823	VOUCHER	2/13/01	56.04	0.00	0.00	56.04	0.00	68
VCH046688	5107701377-2/2	VOUCHER	2/26/01	50.12	0.00	50.12	0.00	0.00	68
VCH046671	9258289154-3/2	VOUCHER	2/28/01	398.17	0.00	398.17	0.00	0.00	53
VCH046672	9256286061-3/2	VOUCHER	2/28/01	26.94	0.00	26.94	0.00	0.00	51
VCH046673	9256282887-3/2	VOUCHER	2/28/01	26.94	0.00	26.94	0.00	0.00	51
VCH046674	9256281210-3/2	VOUCHER	2/28/01	26.94	0.00	26.94	0.00	0.00	51
VCH046675	9256281927-3/2	VOUCHER	2/28/01	27.37	0.00	27.37	0.00	0.00	51
VCH046676	9256281848-3/2	VOUCHER	2/28/01	27.37	0.00	27.37	0.00	0.00	51
VCH046677	9256281378-3/2	VOUCHER	3/2/01	27.37	0.00	27.37	0.00	0.00	51
VCH046678	9256281062-3/2	VOUCHER	2/28/01	27.37	0.00	27.37	0.00	0.00	49
VCH046679	9256281029-3/2	VOUCHER	3/2/01	25.27	0.00	25.27	0.00	0.00	51
VCH046880	9256285212-3/2	VOUCHER	3/2/01	25.27	0.00	25.27	0.00	0.00	49
VCH046881	9256285084-3/2	VOUCHER	3/2/01	25.37	0.00	25.37	0.00	0.00	49
VCH046882	9256284859-3/2	VOUCHER	2/28/01	25.48	0.00	25.48	0.00	0.00	49
VCH046883	9256284708-3/2	VOUCHER	3/2/01	25.49	0.00	25.49	0.00	0.00	51
VCH046884	9256403668-3/5	VOUCHER	3/5/01	10.57	0.00	10.57	0.00	0.00	49
VCH046885	2322713595-3/7	VOUCHER	3/7/01	362.61	0.00	362.61	0.00	0.00	46
VCH046886	2323710704-3/7	VOUCHER	3/7/01	362.61	0.00	362.61	0.00	0.00	44
VCH046887	2323710300-3/7	VOUCHER	3/7/01	923.02	0.00	923.02	0.00	0.00	44
VCH046888	9254791300-3/2	VOUCHER	3/2/01	27.33	0.00	27.33	0.00	0.00	44
VCH046889	9254799002-3/2	VOUCHER	3/2/01	9.39	0.00	9.39	0.00	0.00	49
VCH046891	9254799003-3/2	VOUCHER	3/2/01	208.28	0.00	208.28	0.00	0.00	49
VCH046892	9254792000-3/2	VOUCHER	3/2/01	540.84	0.00	540.84	0.00	0.00	49
VCH046701	9256289269	VOUCHER	3/2/01	2,177.15	0.00	2,177.15	0.00	0.00	49
VCH046729	9257439523-2/1	VOUCHER	2/16/01	79.07	0.00	0.00	79.07	0.00	49
VCH046737	5107700948-2/2	VOUCHER	2/28/01	628.84	0.00	628.84	0.00	0.00	53
VCH046738	5107701792	VOUCHER	2/28/01	78.69	0.00	78.69	0.00	0.00	53
VCH047270	5106242800-pre	VOUCHER	3/13/01	115.49	0.00	115.49	0.00	0.00	53
VCH047271	5106242920-pre	VOUCHER	3/13/01	50.82	0.00	50.82	0.00	0.00	38
VCH047272	5106242880-pre	VOUCHER	3/13/01	117.78	0.00	117.78	0.00	0.00	38

B - 224

000090

107

4/20/01

2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Page 34

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	AGED
<b>Branch Code: default Default Branch Code</b>									
- Continued...									
<b>Vendor : Pacific Be Pacific Bell</b>									
- Continued...									
VCH047273	5106242911-pre	VOUCHER	3/13/01	47.92	0.00	47.92	0.00	0.00	38
VCH047274	5106242931-pre	VOUCHER	3/13/01	7.50	0.00	7.50	0.00	0.00	38
VCH047275	5106242823-pre	VOUCHER	3/13/01	20.76	0.00	20.76	0.00	0.00	38
VCH047276	5106242943-pre	VOUCHER	3/13/01	20.68	0.00	20.68	0.00	0.00	38
VCH047277	5106242980-pre	VOUCHER	3/13/01	48.01	0.00	48.01	0.00	0.00	38
VCH047278	51062428739-pre	VOUCHER	3/13/01	13.85	0.00	13.85	0.00	0.00	38
VCH047279	51062426741-pre	VOUCHER	3/13/01	20.57	0.00	20.57	0.00	0.00	38
VCH047280	51062428562-pre	VOUCHER	3/13/01	13.86	0.00	13.86	0.00	0.00	38
VCH047281	5106242895-pre	VOUCHER	3/13/01	13.97	0.00	13.97	0.00	0.00	38
VCH047665	9256289269-4/2	VOUCHER	4/2/01	1,331.17	1,331.17	0.00	0.00	0.00	18
VCH047676	3106403668-4/5	VOUCHER	4/5/01	17.77	17.77	0.00	0.00	0.00	15
VCH047691	2323710704-4/7	VOUCHER	4/7/01	834.91	834.91	0.00	0.00	0.00	13
VCH047695	9254791300-4/2	VOUCHER	4/2/01	38.80	38.80	0.00	0.00	0.00	18
VCH047696	9254799002-4/2	VOUCHER	4/2/01	13.35	13.35	0.00	0.00	0.00	18
VCH047697	9256281370-4/2	VOUCHER	4/2/01	39.88	39.88	0.00	0.00	0.00	18
VCH047699	9256281648-4/2	VOUCHER	4/2/01	39.88	39.88	0.00	0.00	0.00	18
VCH047700	925-479-0987	VOUCHER	4/2/01	18.81	18.81	0.00	0.00	0.00	18
VCH047701	9254799003-4/2	VOUCHER	4/2/01	296.15	296.15	0.00	0.00	0.00	18
VCH047702	9256284708-4/2	VOUCHER	4/2/01	36.21	36.21	0.00	0.00	0.00	18
VCH047704	9256284858-4/2	VOUCHER	4/2/01	36.20	36.20	0.00	0.00	0.00	18
VCH047705	9256285084-4/2	VOUCHER	4/2/01	36.08	36.08	0.00	0.00	0.00	18
VCH047706	9256285212-4/2	VOUCHER	4/2/01	35.98	35.98	0.00	0.00	0.00	18
VCH047707	9256289154-4/2	VOUCHER	4/2/01	566.06	566.06	0.00	0.00	0.00	18
VCH047708	9256281082-4/2	VOUCHER	4/2/01	39.88	39.88	0.00	0.00	0.00	18
VCH047709	9256281210-4/2	VOUCHER	4/2/01	39.87	39.87	0.00	0.00	0.00	18
VCH047710	9256281927-4/2	VOUCHER	4/2/01	39.88	39.88	0.00	0.00	0.00	18
VCH047711	9256282687-4/2	VOUCHER	4/2/01	39.95	39.95	0.00	0.00	0.00	18
VCH047712	9256286061-4/2	VOUCHER	4/2/01	39.87	39.87	0.00	0.00	0.00	18
VCH047713	9256281029-4/2	VOUCHER	4/2/01	35.98	35.98	0.00	0.00	0.00	18
Vendor : Pacific Be. Home US			Totals:	34,582.78	3,576.88	6,596.01	21,872.75	2,547.34	
<b>Vendor : Pacific Data Pacific Data Group</b>									
DISB012482	DB000317	DB.MEMO		(100.00)	0.00	0.00	0.00	(100.00)	
Vendor : Pacific Data Home US			Totals:	(100.00)	0.00	0.00	0.00	(100.00)	
Vendor : PBCC									
VCH045137	5281929-JA01	VOUCHER	1/24/01	3,204.49	0.00	0.00	3,204.49	0.00	56
VCH047663	4937000-MR01	VOUCHER	3/24/01	426.12	426.12	0.00	0.00	0.00	27
VCH047669	9668304091	VOUCHER	3/24/01	164.90	164.90	0.00	0.00	0.00	27
Vendor : PBCC	Home US		Totals:	3,795.51	591.02	0.00	3,204.49	0.00	
Vendor : Pener Mario									
Mario Pener & Associates									
VCH046334	August 15, 2000	VOUCHER	8/15/00	19,000.00	0.00	0.00	0.00	19,000.00	248
Vendor : Pener Mario	Home US		Totals:	19,000.00	0.00	0.00	0.00	19,000.00	
Vendor : Penton Media									
Penton Media, Inc.									
VCH045373	EBT-ECRM01-0	VOUCHER	4/10/00	44,955.00	0.00	0.00	0.00	44,955.00	375
Vendor : Penton Med	Home US		Totals:	44,955.00	0.00	0.00	0.00	44,955.00	
Vendor : Perisho Tomb									
Perisho Tombor Loomis & Ramirez									
VCH046720	LR18660	VOUCHER	2/25/01	491.75	0.00	491.75	0.00	0.00	54
VCH047486	LR18736	VOUCHER	3/25/01	275.00	275.00	0.00	0.00	0.00	26
Vendor : Perisho Tor	Home US		Totals:	766.75	275.00	491.75	0.00	0.00	

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation  
Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

Page 35

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
- Continued...									
<b>Vendor : Pilot Netw Pilot Network Services Inc.</b>									
DIS8017064	DB000449	DB.MEMO		(152.25)	0.00	0.00	0.00	(152.25)	
<b>Vendor : Pilot Netw Home US</b>				<b>Totals:</b>	<b>(152.25)</b>	<b>0.00</b>	<b>0.00</b>	<b>(152.25)</b>	
<b>Vendor : Pinkerton Pinkerton</b>									
VCH046735	756288	VOUCHER	2/23/01	3,560.00	0.00	3,560.00	0.00	0.00	56
<b>Vendor : Pinkerton Home US</b>				<b>Totals:</b>	<b>3,560.00</b>	<b>0.00</b>	<b>3,560.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Vendor : Pitney Bow02 Pitney Bowes</b>									
VCH046724	506010	VOUCHER	2/9/01	135.44*	0.00	0.00	135.44	0.00	70
VCH047830	353086	VOUCHER	3/26/01	161.00	161.00	0.00	0.00	0.00	25
<b>Vendor : Pitney BowHome US</b>				<b>Totals:</b>	<b>296.44</b>	<b>161.00</b>	<b>0.00</b>	<b>135.44</b>	<b>0.00</b>
<b>Vendor : PlaceWare PlaceWare</b>									
VCH046149	3010002867	VOUCHER	11/24/00	13,000.00	0.00	0.00	0.00	13,000.00	147
VCH047732	3010000000P	VOUCHER	3/28/01	16,000.00	16,000.00	0.00	0.00	0.00	22
<b>Vendor : PlaceWare Home US</b>				<b>Totals:</b>	<b>29,000.00</b>	<b>16,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,000.00</b>
<b>Vendor : PlusOne Plus One Computing Inc.</b>									
DISB034709	plusone	CASHDISB		(0.01)	0.00	0.00	0.00	(0.01)	
VCH047384	30168	VOUCHER	2/23/01	4,320.00	0.00	4,320.00	0.00	0.00	56
VCH047716	wfe 4/14/01	VOUCHER	4/17/01	798.37	798.37	0.00	0.00	0.00	3
VCH047717	wfe 4/7/01	VOUCHER	4/7/01	788.37	788.37	0.00	0.00	0.00	13
VCH047718	wfe 3/31/01	VOUCHER	4/17/01	771.92	771.92	0.00	0.00	0.00	3
VCH047719	wfe 3/24/01	VOUCHER	4/17/01	835.86	835.86	0.00	0.00	0.00	3
VCH047720	wfe 3/1/01	VOUCHER	4/17/01	146.29	146.29	0.00	0.00	0.00	3
VCH047722	30218	VOUCHER	4/15/01	1,680.00	1,680.00	0.00	0.00	0.00	5
VCH047723	3020	VOUCHER	4/15/01	6,533.33	6,533.33	0.00	0.00	0.00	5
<b>Vendor : PlusOne Home US</b>				<b>Totals:</b>	<b>15,874.13</b>	<b>11,554.14</b>	<b>4,320.00</b>	<b>0.00</b>	<b>(0.01)</b>
<b>Vendor : Poland Sprin Poland Spring Water</b>									
VCH045141	1A0424783669	VOUCHER	1/6/01	295.09	0.00	0.00	0.00	295.09	104
VCH046143	01B0424793669	VOUCHER	2/6/01	307.34	0.00	0.00	307.34	0.00	73
VCH048899	01C0424793669	VOUCHER	3/6/01	106.73	0.00	106.73	0.00	0.00	45
VCH047734	1D0424793669	VOUCHER	4/6/01	177.31	177.31	0.00	0.00	0.00	14
<b>Vendor : Poland SprHome US</b>				<b>Totals:</b>	<b>886.47</b>	<b>177.31</b>	<b>106.73</b>	<b>307.34</b>	<b>295.09</b>
<b>Vendor : Price/Cost Price/Costco,BNB USA</b>									
DISB011744	DB000296	DB.MEMO		(284.90)	0.00	0.00	0.00	(284.90)	
<b>Vendor : Price/Cost Home US</b>				<b>Totals:</b>	<b>(284.90)</b>	<b>0.00</b>	<b>0.00</b>	<b>(284.90)</b>	
<b>Vendor : Pritchett Ru Pritchett Rummier-Brache</b>									
VCH046746	PIV063812	VOUCHER	1/17/01	624.25	0.00	0.00	0.00	624.25	93
VCH046747	PIV063810	VOUCHER	1/17/01	261.16	0.00	0.00	0.00	261.16	93
VCH046748	PIV063808	VOUCHER	1/17/01	594.00	0.00	0.00	0.00	594.00	93
<b>Vendor : Pritchett RuHome US</b>				<b>Totals:</b>	<b>1,479.41</b>	<b>0.00</b>	<b>0.00</b>	<b>1,479.41</b>	
<b>Vendor : ProgressiBu Progressive Business Publications</b>									

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation  
Summary Style, As of 04/20/2001

Page 36

Include Future Trxs: No Include Trxs Paid In Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	AGES
<b>Branch Code: default Default Branch Code</b>									
<b>Vendor : ProgressiBu Progressive Business Publications</b>									
VCH026099	A12467430-A	VOUCHER	11/21/99	299.00	0.00	0.00	0.00	299.00	516
VCH045194	1811791	VOUCHER	1/20/01	299.00	0.00	0.00	299.00	0.00	90
VCH046514	01811791	VOUCHER	2/16/01	299.00	0.00	0.00	299.00	0.00	63
<b>Vendor : ProgressiBu/Home US</b>				<b>Totals:</b>	<b>897.00</b>	<b>0.00</b>	<b>0.00</b>	<b>598.00</b>	<b>299.00</b>
<b>Vendor : Public store Public Storage</b>									
VCH047632	C006-May rent	VOUCHER	4/12/01	161.00	161.00	0.00	0.00	0.00	8
VCH047633	A016-May rent	VOUCHER	4/12/01	179.00	179.00	0.00	0.00	0.00	8
<b>Vendor : Public store/Home US</b>				<b>Totals:</b>	<b>340.00</b>	<b>340.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Vendor : Purchase P Purchase Power</b>									
VCH045143	16096103862**	VOUCHER	1/19/01	1,739.00	0.00	0.00	0.00	1,739.00	91
VCH046148	18256097868-fe	VOUCHER	2/6/01	212.85	0.00	0.00	212.85	0.00	73
VCH046315	16096103862-2/	VOUCHER	2/20/00	2,020.00	0.00	0.00	0.00	2,020.00	425
VCH047631	18256097868-4/	VOUCHER	4/5/01	54.48	54.48	0.00	0.00	0.00	15
<b>Vendor : Purchase P/ Home US</b>				<b>Totals:</b>	<b>4,026.33</b>	<b>54.48</b>	<b>0.00</b>	<b>212.85</b>	<b>3,759.00</b>
<b>Vendor : Qwest Com/our Qwest Communications</b>									
VCH045271	520665528	VOUCHER	1/23/01	10.41	0.00	0.00	10.41	0.00	87
VCH046189	521144034-2/7	VOUCHER	2/7/01	16.61	0.00	0.00	16.61	0.00	72
VCH046190	521144508-2/7	VOUCHER	2/7/01	16.61	0.00	0.00	16.61	0.00	72
VCH046191	521052487-2/3	VOUCHER	2/3/01	21.76	0.00	0.00	21.76	0.00	76
VCH046365	521403945	VOUCHER	2/11/01	43,741.60	0.00	0.00	43,741.60	0.00	66
VCH047300	522773366-pre	VOUCHER	3/11/01	27,601.55	0.00	27,601.55	0.00	0.00	40
<b>Vendor : Qwest Com/Home US</b>				<b>Totals:</b>	<b>71,406.54</b>	<b>0.00</b>	<b>27,601.55</b>	<b>43,806.99</b>	<b>0.00</b>
<b>Vendor : R Squared/MA R-Squared Office Panels &amp; Furniture, Inc</b>									
VCH045150	012734	VOUCHER	12/18/00	2,314.90	0.00	0.00	0.00	2,314.90	123
<b>Vendor : R Squared/ Home US</b>				<b>Totals:</b>	<b>2,314.90</b>	<b>0.00</b>	<b>0.00</b>	<b>2,314.90</b>	
<b>Vendor : Real Market, The Real Market, Inc</b>									
VCH045683	1188	VOUCHER	2/13/01	8,000.00	0.00	0.00	8,000.00	0.00	66
<b>Vendor : Real Market/ Home US</b>				<b>Totals:</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000.00</b>	<b>0.00</b>
<b>Vendor : Reeves Sus Reeves &amp; Associates</b>									
VCH008300	22	VOUCHER	10/3/07	(11,270.00)	0.00	0.00	0.00	(11,270.00)	1,295
<b>Vendor : Reeves Sus/Home US</b>				<b>Totals:</b>	<b>(11,270.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(11,270.00)</b>	
<b>Vendor : Regus Regus Business Centre-Reston Town Cente</b>									
VCH045144	002101145/INV	VOUCHER	1/10/01	796.93	0.00	0.00	0.00	796.93	100
VCH046346	002101100/INV	VOUCHER	2/1/01	175.00	0.00	0.00	175.00	0.00	78
VCH04736	002101231/INV	VOUCHER	2/28/01	175.00	0.00	175.00	0.00	0.00	51
<b>Vendor : Regus/ Home US</b>				<b>Totals:</b>	<b>1,146.93</b>	<b>0.00</b>	<b>175.00</b>	<b>175.00</b>	<b>796.93</b>
<b>Vendor : Remedy Term Remedy Temp</b>									
VCH045211	99539	VOUCHER	12/24/00	511.44	0.00	0.00	0.00	511.44	117

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Page 37

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
<b>Vendor : Remedy Tem Remedy Temp</b>									
<b>- Continued...</b>									
VCH045212	114226	VOUCHER	1/7/01	797.69	0.00	0.00	0.00	797.69	103
VCH045278	137184	VOUCHER	1/26/01	273.52	0.00	0.00	273.52	0.00	82
VCH046192	121880	VOUCHER	1/14/01	562.80	0.00	0.00	0.00	562.80	96
<b>Vendor : Remedy TelHome US</b>				<b>Totals:</b>	<b>2,145.45</b>	<b>0.00</b>	<b>0.00</b>	<b>273.52</b>	<b>1,871.93</b>
<b>Vendor : Rex Electric Rex Electric, Inc</b>									
VCH044798	132532	VOUCHER	12/22/00	33,389.00	0.00	0.00	0.00	33,389.00	119
<b>Vendor : Rex Electric Home US</b>				<b>Totals:</b>	<b>33,389.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,389.00</b>
<b>Vendor : RGA Consult RGA Consulting, Inc.</b>									
VCH044543	4126EC	VOUCHER	12/15/00	11,050.00	0.00	0.00	0.00	11,050.00	126
<b>Vendor : RGA Consult Home US</b>				<b>Totals:</b>	<b>11,050.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,050.00</b>
<b>Vendor : RHI Consult RHI Consulting</b>									
VCH046250	04513525	VOUCHER	1/22/01	979.20	0.00	0.00	979.20	0.00	88
VCH046251	04565710	VOUCHER	1/29/01	1,224.00	0.00	0.00	1,224.00	0.00	81
VCH046512	04776064	VOUCHER	2/26/01	979.20	0.00	979.20	0.00	0.00	53
<b>Vendor : RHI Consult Home US</b>				<b>Totals:</b>	<b>3,182.40</b>	<b>0.00</b>	<b>979.20</b>	<b>2,203.20</b>	<b>0.00</b>
<b>Vendor : Sagacious Co Sagacious Consulting, Inc.</b>									
VCH045159	8	VOUCHER	2/5/01	6,000.00	0.00	0.00	6,000.00	0.00	74
VCH046199	9	VOUCHER	2/14/01	8,000.00	0.00	0.00	8,000.00	0.00	65
<b>Vendor : Sagacious Home US</b>				<b>Totals:</b>	<b>14,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,000.00</b>	<b>0.00</b>
<b>Vendor : Sales &amp; Use Sales &amp; Use Tax - New Jersey</b>									
VCH046708	Feb01	VOUCHER	3/6/01	3,402.00	0.00	3,402.00	0.00	0.00	45
VCH047657	Mar 01 Sales Tax	VOUCHER	4/19/01	4,218.39	4,218.39	0.00	0.00	0.00	1
<b>Vendor : Sales &amp; Use Home US</b>				<b>Totals:</b>	<b>7,620.39</b>	<b>4,218.39</b>	<b>3,402.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Vendor : San Jose M San Jose Mercury News</b>									
VCH046207	0587036-2/11/01	VOUCHER	2/11/01	45.20	0.00	0.00	45.20	0.00	68
<b>Vendor : San Jose M Home US</b>				<b>Totals:</b>	<b>45.20</b>	<b>0.00</b>	<b>0.00</b>	<b>45.20</b>	<b>0.00</b>
<b>Vendor : San Jose Off San Jose Office Furniture.Com</b>									
VCH047672	1228SM	VOUCHER	3/1/01	5,400.00	0.00	5,400.00	0.00	0.00	50
<b>Vendor : San Jose Off Home US</b>				<b>Totals:</b>	<b>5,400.00</b>	<b>0.00</b>	<b>5,400.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Vendor : Savoury Lane Savoury Lane</b>									
S274	4139	VOUCHER	1/30/01	542.33	0.00	0.00	542.33	0.00	80
VCH046206	4177	VOUCHER	2/13/01	154.98	0.00	0.00	154.98	0.00	66
VCH046317	37767	VOUCHER	2/20/01	435.72	0.00	435.72	0.00	0.00	59
VCH047823	4290	VOUCHER	4/4/01	337.58	337.58	0.00	0.00	0.00	16
VCH047624	4300	VOUCHER	4/10/01	74.91	74.91	0.00	0.00	0.00	10
<b>Vendor : Savoury Lane Home US</b>				<b>Totals:</b>	<b>1,545.52</b>	<b>412.49</b>	<b>435.72</b>	<b>697.31</b>	<b>0.00</b>
<b>Vendor : SBC Datacom</b>									

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation  
Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Page 38

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code -Continued...									
Vendor: SBC Datacom SBC Datacomm -Continued...									
VCH046197	276-034478	VOUCHER	1/30/01	216.00	0.00	0.00	216.00	0.00	80
VCH046205	276-034064	VOUCHER	1/31/01	1,944.00	0.00	0.00	1,944.00	0.00	79
Vendor: SBC Datacom Home US				Totals:	2,160.00	0.00	2,160.00	0.00	
Vendor: Schmidt M Mark Schmidt									
DISB005356	DB000186	DB.MEMO		(910.94)	0.00	0.00	0.00	(910.94)	
Vendor: Schmidt M Home US				Totals:	(910.94)	0.00	0.00	(910.94)	
Vendor: Schwartz Schwartz Communications, Inc.									
VCH045200	2014	VOUCHER	11/1/00	188.48	0.00	0.00	0.00	188.48	170
Vendor: Schwartz Home US				Totals:	188.48	0.00	0.00	188.48	
Vendor: Sears Roebuck Sears Roebuck & Co:Floor10									
VCH047638	Overpayment	VOUCHER	4/18/01	3,717.00	3,717.00	0.00	0.00	0.00	2
Vendor: Sears Roebuck Home US				Totals:	3,717.00	3,717.00	0.00	0.00	
Vendor: SecurityLink SecurityLink									
VCH046206	47180692	VOUCHER	2/9/01	237.00	0.00	0.00	237.00	0.00	70
VCH046337	45445967	VOUCHER	12/1/00	155.40	0.00	0.00	0.00	155.40	140
VCH046338	45424551	VOUCHER	11/21/00	10,434.00	0.00	0.00	0.00	10,434.00	150
Vendor: SecurityLink Home US				Totals:	10,826.40	0.00	0.00	237.00	10,589.40
Vendor: Selbre Assoc Selbre Associates, Inc.									
DISB015611	DB000396	DB.MEMO		(2,000.00)	0.00	0.00	0.00	(2,000.00)	
DISB015612	DB000397	DB.MEMO		(2,000.00)	0.00	0.00	0.00	(2,000.00)	
DISB015621	DB000406	DB.MEMO		(2,000.00)	0.00	0.00	0.00	(2,000.00)	
VCH045291	10469	VOUCHER	1/13/01	2,000.00	0.00	0.00	0.00	2,000.00	97
VCH046209	010603	VOUCHER	2/13/01	2,000.00	0.00	0.00	2,000.00	0.00	66
Vendor: Selbre Assoc Home US				Totals:	(2,000.00)	0.00	0.00	2,000.00	(4,000.00)
Vendor: Semans Com Semans Communications Inc.									
VCH044795	26802	VOUCHER	1/12/01	3,840.00	0.00	0.00	0.00	3,840.00	98
Vendor: Semans Co Home US				Totals:	3,840.00	0.00	0.00	3,840.00	
Vendor: Shareholder Shareholder.com									
VCH045146	QNTS1200	VOUCHER	1/6/01	3,570.00	0.00	0.00	0.00	3,570.00	104
Vendor: Shareholder Home US				Totals:	3,570.00	0.00	0.00	3,570.00	
Vendor: ShoeHorn, Inc ShoeHorn, Inc.									
VCH046654	727	VOUCHER	1/29/01	6,775.71	0.00	0.00	6,775.71	0.00	81
Vendor: ShoeHorn, Inc Home US				Totals:	6,775.71	0.00	0.00	6,775.71	0.00
Vendor: ShoreNet ShoreNet									
VCH045188	A489345	VOUCHER	1/17/01	159.46	0.00	0.00	0.00	159.46	93

B - 229

000095

112

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation  
Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

Page 39

Y TO NUM	DOC NUM	TRX-TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
- Continued...									
<b>Vendor : Shore.Net Shore.Net</b>									
- Continued...									
VCH046318	A502986	VOUCHER	2/17/01	169.00	0.00	0.00	169.00	0.00	62
Vendor : Shore.Net Home US				Totals:	328.46	0.00	0.00	169.00	169.46
<b>Vendor : Shotgun Shotgun Delivery</b>									
VCH046200	228773	VOUCHER	1/31/01	35.49	0.00	0.00	35.49	0.00	79
VCH046366	226827	VOUCHER	12/31/00	35.00	0.00	0.00	0.00	35.00	110
Vendor : Shotgun Home US				Totals:	70.49	0.00	0.00	35.49	35.00
<b>Vendor : Siebel Syste Siebel Systems</b>									
VCH044049	33090	VOUCHER	12/28/00	160,000.00	0.00	0.00	0.00	160,000.00	113
Vendor : Siebel Syste Home US				Totals:	160,000.00	0.00	0.00	160,000.00	
<b>Vendor : Siemens Siemens Enterprise Networks</b>									
VCH043006	A121100412	VOUCHER	12/11/00	23,200.00	0.00	0.00	0.00	23,200.00	130
VCH045275	B012900902	VOUCHER	1/29/01	395.00	0.00	0.00	395.00	0.00	81
VCH045415	A122900163	VOUCHER	12/29/00	82,537.80	0.00	0.00	0.00	82,537.80	112
VCH045416	A122900164	VOUCHER	12/29/00	26,317.74	0.00	0.00	0.00	26,317.74	112
VCH046196	B021201725	VOUCHER	2/12/01	520.00	0.00	0.00	520.00	0.00	67
VCH046211	A122100897	VOUCHER	12/21/00	430.63	0.00	0.00	0.00	430.63	120
VCH046212	B011200760	VOUCHER	1/12/01	125.00	0.00	0.00	0.00	125.00	98
VCH046213	B011500653	VOUCHER	1/15/01	125.00	0.00	0.00	0.00	125.00	95
VCH046214	B011500657	VOUCHER	1/15/01	125.00	0.00	0.00	0.00	125.00	95
VCH046215	B011600576	VOUCHER	1/16/01	125.00	0.00	0.00	0.00	125.00	94
VCH046363	B012900338	VOUCHER	1/29/01	7,250.00	0.00	0.00	7,250.00	0.00	81
VCH046364	A122201427	VOUCHER	12/22/00	4,139.60	0.00	0.00	0.00	4,139.60	119
Vendor : Siemens Home US				Totals:	145,290.77	0.00	0.00	8,165.00	137,125.77
<b>Vendor : Sigis Sigis</b>									
VCH046246	12985	VOUCHER	2/14/01	868.89	0.00	0.00	868.89	0.00	65
Vendor : Sigis Home US				Totals:	868.89	0.00	0.00	868.89	0.00
<b>Vendor : Simplicti Simplicti Software Solutions, Inc</b>									
VCH045147	Q01270101	VOUCHER	1/27/01	997.50	0.00	0.00	997.50	0.00	83
Vendor : Simplicti Home US				Totals:	997.50	0.00	0.00	997.50	0.00
<b>Vendor : Sisca's Sons Sisca's Sons Shredding Service</b>									
VCH044133	5599	VOUCHER	1/11/01	620.00	0.00	0.00	0.00	620.00	99
Vendor : Sisca's Sons Home US				Totals:	620.00	0.00	0.00	620.00	
<b>Vendor : Skyline Su Skyline Supply Co. Inc.</b>									
1111	DB000018	DB.MEMO		(69.71)	0.00	0.00	0.00	(69.71)	
07856	DB00215	DB.MEMO		(169.39)	0.00	0.00	0.00	(169.39)	
VCH045148	308480-0	VOUCHER	1/23/01	406.19	0.00	0.00	406.19	0.00	87
Vendor : Skyline Su Home US				Totals:	167.09	0.00	0.00	406.19	(238.10)
<b>Vendor : SkySoft SkySoft Corporation</b>									

B - 230

000096

113

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Page 40

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code - Continued...									
Vendor: SkySoft SkySoft Corporation - Continued...									
DISB023702 DB000630 DB,MEMO (7,930.00) 0.00 0.00 0.00 (7,930.00)									
	Vendor: SkySoft Home US		Totals:	(7,930.00)	0.00	0.00	0.00	(7,930.00)	
Vendor: SKYTEL SKYTEL									
VCH046198 01B2309665 VOUCHER 1/27/01 6,703.65 0.00 0.00 6,703.65 0.00 83									
	Vendor: SKYTEL Home US		Totals:	6,703.65	0.00	0.00	6,703.65	0.00	
Vendor: SoftWorld SoftWorld, Inc.									
VCH044044 5896 VOUCHER 12/28/00 4,350.00 0.00 0.00 0.00 4,350.00 113									
VCH044670 5852 VOUCHER 12/21/00 1,360.00 0.00 0.00 0.00 1,360.00 120									
VCH044671 5865 VOUCHER 12/28/00 1,360.00 0.00 0.00 0.00 1,360.00 113									
VCH044672 5878 VOUCHER 12/28/00 1,224.00 0.00 0.00 0.00 1,224.00 113									
VCH048306 6182 VOUCHER 2/1/01 1,360.00 0.00 0.00 1,360.00 0.00 65									
	Vendor: SoftWorld Home US		Totals:	9,654.00	0.00	0.00	1,360.00	8,294.00	
Vendor: Solomon-Page Solomon-Page Group Ltd.									
VCH047677 20155 VOUCHER 4/7/01 2,040.00 2,040.00 0.00 0.00 0.00 0.00 13									
VCH047694 20048 VOUCHER 3/31/01 2,269.50 2,269.50 0.00 0.00 0.00 0.00 20									
	Vendor: Solomon-P:Home US		Totals:	4,309.50	4,309.50	0.00	0.00	0.00	
Vendor: SoluTech C. SoluTech Consulting Services, Inc.									
VCH044702 3746 VOUCHER 1/15/01 4,531.50 0.00 0.00 0.00 4,531.50 95									
VCH045295 3654 VOUCHER 12/15/00 3,160.50 0.00 0.00 0.00 3,160.50 126									
VCH045296 3776 VOUCHER 1/31/01 6,042.00 0.00 0.00 6,042.00 0.00 79									
VCH046282 3823 VOUCHER 2/20/01 4,770.00 0.00 4,770.00 0.00 0.00 59									
VCH046704 3877 VOUCHER 3/10/01 2,014.00 0.00 2,014.00 0.00 0.00 41									
	Vendor: SoluTech C:Home US		Totals:	20,518.00	0.00	6,784.00	6,042.00	7,892.00	
Vendor: Southwestern Southwestern Bell									
VCH048193 7135223034-1/2 VOUCHER 1/25/01 254.63 0.00 0.00 254.63 0.00 85									
	Vendor: Southweste:Home US		Totals:	254.63	0.00	0.00	254.63	0.00	
Vendor: Southworth Southworth-Milton, Inc.									
VCH045167 SERV0250727 VOUCHER 1/29/01 414.39 0.00 0.00 414.39 0.00 81									
	Vendor: Southworth:Home US		Totals:	414.39	0.00	0.00	414.39	0.00	
Vendor: Sprint 01 Sprint PCS									
VCH046202 00059415407-2/ VOUCHER 2/15/01 18.61 0.00 0.00 18.61 0.00 64									
VCH046210 00059415407 VOUCHER 1/15/01 95.97 0.00 0.00 0.00 95.97 95									
	Vendor: Sprint 01 Home US		Totals:	114.58	0.00	0.00	18.61	95.97	
Vendor: Standard Reg Standard Register									
VCH046492 4394764 VOUCHER 2/21/01 247.19 0.00 247.19 0.00 0.00 0.00 58									
	Vendor: Standard R:Home US		Totals:	247.19	0.00	247.19	0.00	0.00	
Vendor: State Boar01									

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation  
Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Page 41

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
<b>Vendor : State Board01 State Board Of Equalization</b>									
- Continued...									
VCH046707	Feb01	VOUCHER	3/6/01	10,551.00	0.00	10,551.00	0.00	0.00	45
VCH047245	Q3Fy01	VOUCHER	3/16/01	618.80	0.00	618.80	0.00	0.00	35
<b>Vendor : State BoardHome US</b>				<b>Totals:</b>	<b>11,169.80</b>	<b>0.00</b>	<b>11,169.80</b>	<b>0.00</b>	<b>0.00</b>
<b>Vendor : Summit Sof Summit Software Company</b>									
VCH046559	10691	VOUCHER	2/9/01	40,000.00	0.00	0.00	40,000.00	0.00	70
<b>Vendor : Summit SofHome US</b>				<b>Totals:</b>	<b>40,000.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>0.00</b>	
<b>Vendor : Sun Micros Sun Microsystems Inc</b>									
VCH043118	405229	VOUCHER	12/4/00	13,285.52	0.00	0.00	0.00	13,285.52	137
VCH043689	405387	VOUCHER	12/4/00	498.13	0.00	0.00	0.00	498.13	137
VCH043690	420538	VOUCHER	12/28/00	1,312.82	0.00	0.00	0.00	1,312.82	113
VCH043692	420263	VOUCHER	12/28/00	11,370.13	0.00	0.00	0.00	11,370.13	113
VCH046194	393495	VOUCHER	11/13/00	3,364.41	0.00	0.00	0.00	3,364.41	158
VCH046195	422254	VOUCHER	12/30/00	2,567.69	0.00	0.00	0.00	2,567.69	111
<b>Vendor : Sun Micros Home US</b>				<b>Totals:</b>	<b>32,398.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,398.70</b>
<b>Vendor : Sunlite Cafe SunLite Cafe</b>									
VCH04174	01/10/01	VOUCHER	1/10/01	665.00	0.00	0.00	0.00	665.00	100
VCH044680	013101	VOUCHER	1/31/01	735.00	0.00	0.00	735.00	0.00	79
VCH045809	Jan 01	VOUCHER	2/12/01	740.00	0.00	0.00	740.00	0.00	67
VCH047666	4/12/01	VOUCHER	4/12/01	200.00	200.00	0.00	0.00	0.00	8
VCH047667	4/9/01-STMT	VOUCHER	4/9/01	750.00	750.00	0.00	0.00	0.00	11
<b>Vendor : Sunlite CafHome US</b>				<b>Totals:</b>	<b>3,090.00</b>	<b>950.00</b>	<b>0.00</b>	<b>1,475.00</b>	<b>665.00</b>
<b>Vendor : Sweet &amp; Savo Sweet &amp; Savory</b>									
VCH045153	17814	VOUCHER	2/7/01	283.45	0.00	0.00	283.45	0.00	72
VCH046201	17847	VOUCHER	2/15/01	109.65	0.00	0.00	109.65	0.00	64
VCH046203	17828	VOUCHER	2/9/01	201.00	0.00	0.00	201.00	0.00	70
VCH046204	17824	VOUCHER	2/8/01	169.65	0.00	0.00	169.65	0.00	71
<b>Vendor : Sweet &amp; SaHome US</b>				<b>Totals:</b>	<b>743.95</b>	<b>0.00</b>	<b>0.00</b>	<b>743.95</b>	<b>0.00</b>
<b>Vendor : Table Group The Table Group, Inc</b>									
VCH045814	347	VOUCHER	12/6/00	12,586.90	0.00	0.00	0.00	12,586.90	135
<b>Vendor : Table GrouHome US</b>				<b>Totals:</b>	<b>12,586.90</b>	<b>0.00</b>	<b>0.00</b>	<b>12,586.90</b>	
<b>Vendor : Tamburi Deb Deborah Tamburri</b>									
VCH046121	w/e 2/10/01	VOUCHER	2/10/01	587.75	0.00	0.00	587.75	0.00	69
<b>Vendor : Tamburi DHome US</b>				<b>Totals:</b>	<b>587.75</b>	<b>0.00</b>	<b>0.00</b>	<b>587.75</b>	<b>0.00</b>
<b>Vendor : Tanner Insur Tanner Insurance Brokers</b>									
VCH048511	DB000536	DB-MEMO		(7,779.31)	0.00	0.00	0.00	(7,779.31)	
<b>Vendor : Tanner InsuHome US</b>				<b>Totals:</b>	<b>(7,779.31)</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,779.31)</b>	
<b>Vendor : Tatro Gina Gina Tatro</b>									
DISB018961	DB000538	DB-MEMO		(175.91)	0.00	0.00	0.00	(175.91)	
<b>B - 232</b>									

000098

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation  
Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Page 42

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code									
Vendor : Tatro Gina	Home	US	Totals:	(175.91)	0.00	0.00	0.00	(175.91)	
- Continued...									
VCH044160	CSSP21012	VOUCHER	12/19/00	49,200.00 X	0.00	0.00	0.00	49,200.00	122
VCH045152	20001234	VOUCHER	1/1/01	5,567.50 X	0.00	0.00	0.00	5,567.50	109
VCH046217	1798	VOUCHER	1/1/01	4,802.50 X	0.00	0.00	0.00	4,802.50	109
Vendor : Technology Home	US	Totals:		59,570.00	0.00	0.00	0.00	59,570.00	
Vendor : Tek Trans/NY Tek Translation International									
VCH045390	Corp. Brochures	VOUCHER	2/9/01	8,409.00	0.00	0.00	8,409.00	0.00	70
Vendor : Tek Trans/NY	Home	US	Totals:	8,409.00	0.00	0.00	8,409.00	0.00	
Vendor : Tennessee Dept. Of Revenue									
VCH047285	Sep/Jan 01	VOUCHER	3/22/01	75.00	75.00	0.00	0.00	0.00	29
VCH047659	Mar01 Sales Tax	VOUCHER	4/19/01	1,793.00	1,793.00	0.00	0.00	0.00	1
Vendor : Tennessee	Home	US	Totals:	1,868.00	1,868.00	0.00	0.00	0.00	
Vendor : Thomson Fin Thomson Financial									
VCH047269	1788097-A1-16	VOUCHER	10/26/00	465.42	0.00	0.00	0.00	465.42	176
Vendor : Thomson Fin	Home	US	Totals:	465.42	0.00	0.00	0.00	465.42	
Vendor : Thomson Fin Thomson Financial Media									
VCH045151	45060001	VOUCHER	9/27/00	100.00	0.00	0.00	0.00	100.00	205
VCH045290	45122001	VOUCHER	9/27/00	5,593.00	0.00	0.00	0.00	5,593.00	205
Vendor : Thomson Fin	Home	US	Totals:	5,693.00	0.00	0.00	0.00	5,693.00	
Vendor : TRCA T.R.C.A.									
VCH044539	54649	VOUCHER	1/9/01	458.65	0.00	0.00	0.00	458.65	101
VCH044541	54893	VOUCHER	1/16/01	24.00	0.00	0.00	0.00	24.00	94
VCH045270	55388	VOUCHER	1/26/01	722.85	0.00	0.00	722.85	0.00	84
Vendor : TRCA	Home	US	Totals:	1,205.50	0.00	0.00	722.85	482.85	
Vendor : Trinity Water Trinity Water									
DISB008011	DB000225	DB.MEMO		(65.20)	0.00	0.00	0.00	(65.20)	
Vendor : Trinity Water	Home	US	Totals:	(65.20)	0.00	0.00	0.00	(65.20)	
Vendor : UBS AG UBS AG									
VCH047637	Duplicate Pymt	VOUCHER	4/18/01	1,882.01	1,882.01	0.00	0.00	0.00	2
Vendor : UBS AG	Home	US	Totals:	1,882.01	1,882.01	0.00	0.00	0.00	
Vendor : ULINE ULINE									
VCH045608	3851107	VOUCHER	2/6/01	54.05	0.00	0.00	54.05	0.00	73
Vendor : ULINE	Home	US	Totals:	54.05	0.00	0.00	54.05	0.00	
Vendor : United Parcel Service United Parcel Service									

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Page 43

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code - Continued...									
Vendor : United Parce United Parcel Service - Continued...									
VCH046219	966304051	VOUCHER	2/3/01	59.17	0.00	0.00	59.17	0.00	76
VCH047822	966304141	VOUCHER	4/7/01	130.88	130.88	0.00	0.00	0.00	13
Vendor : United Parchome US				Totals:	190.05	130.88	0.00	59.17	0.00
Vendor : USRefresh USRefresh									
VCH045277	124345	VOUCHER	1/30/01	808.25	0.00	0.00	808.25	0.00	80
VCH046743	125150	VOUCHER	3/1/01	800.75	0.00	800.75	0.00	0.00	50
VCH047668	125818	VOUCHER	3/29/01	182.05	182.05	0.00	0.00	0.00	22
Vendor : USRefresh Home US				Totals:	1,791.05	182.05	800.75	808.25	0.00
Vendor : UUNET Techno UUNET Technologies									
VCH046218	5026945-2/01	VOUCHER	2/1/01	542.29	0.00	0.00	542.29	0.00	78
Vendor : UUNET TechHome US				Totals:	542.29	0.00	0.00	542.29	0.00
Vendor : Valley Facil Valley Facilities Management Corp.									
VCH044695	01-101	VOUCHER	1/9/01	1,275.00	0.00	0.00	0.00	1,275.00	101
Vendor : Valley Facil Home US				Totals:	1,275.00	0.00	0.00	1,275.00	
Vendor : Vantias Inc. Vantias Inc.									
VCH046343	0157162-Svcs.	VOUCHER	2/19/01	977.12	0.00	977.12	0.00	0.00	60
Vendor : Vantias Inc. Home US				Totals:	977.12	0.00	977.12	0.00	0.00
Vendor : Vega Info Vega Informatica SPA									
VCH047636	Overpayment	VOUCHER	4/18/01	555.22	555.22	0.00	0.00	0.00	2
Vendor : Vega Info Home US				Totals:	555.22	555.22	0.00	0.00	
Vendor : Verizon Verizon									
DIS8029456	DB000723	DB.MEMO		(89.01)	0.00	0.00	0.00	(89.01)	
DIS8032638	DB000724	DB.MEMO		(49.45)	0.00	0.00	0.00	(49.45)	
DIS8032640	DB000725	DB.MEMO		(19.84)	0.00	0.00	0.00	(19.84)	
VCH045166	9786359784*	VOUCHER	1/11/01	137.48	0.00	0.00	0.00	137.48	99
VCH046386	9784619396*	VOUCHER	1/25/01	99.41	0.00	0.00	99.41	0.00	85
VCH046220	9782644104-1/2	VOUCHER	1/25/01	19.92	0.00	0.00	19.92	0.00	85
VCH046221	5087872800-2/0	VOUCHER	2/5/01	1,343.77	0.00	0.00	1,343.77	0.00	74
VCH046222	5087872800-1/0	VOUCHER	1/5/01	1,336.56	0.00	0.00	0.00	1,336.56	105
VCH046278	9786359784-2/1	VOUCHER	2/11/01	137.57	0.00	0.00	137.57	0.00	68
VCH046669	9786359784-3/1	VOUCHER	2/12/01	52.04	0.00	0.00	52.04	0.00	67
VCH046670	5087872800-3/5	VOUCHER	2/28/01	806.82	0.00	806.82	0.00	0.00	51
VCH046714	9784619396-2/2	VOUCHER	2/25/01	96.31	0.00	96.31	0.00	0.00	54
VCH046721	9782644104-2/2	VOUCHER	2/25/01	19.69	0.00	19.69	0.00	0.00	54
VCH047265	9782632941-2/1	VOUCHER	2/19/01	48.88	0.00	48.88	0.00	0.00	60
VCH047266	9782635017-2/1	VOUCHER	2/19/01	86.14	0.00	86.14	0.00	0.00	60
Vendor : Verizon Home US				Totals:	4,026.29	0.00	1,057.84	1,652.71	1,315.74
Vendor : Verizon 401 Verizon									
VCH045201	4018489977*	VOUCHER	1/18/01	551.22	0.00	0.00	0.00	551.22	92
VCH046723	4018489977-2/1	VOUCHER	2/18/01	461.76	0.00	0.00	461.76	0.00	61
Vendor : Verizon 401Home US				Totals:	1,012.98	0.00	0.00	461.76	551.22

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Page 44

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Txns: No Include Txns Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	AGED
Branch Code: default Default Branch Code - Continued...									
Vendor: Verizon Wire Verizon Wireless, #09584238601105									
VCH046321 09564238-6011C VOUCHER 2/14/01 81.02 0.00 0.00 81.02 0.00 65									
Vendor: Verizon Wir Home US Totals: 81.02 0.00 0.00 81.02 0.00									
Vendor: Verizon508 Verizon									
VCH045287 508M16-372835 VOUCHER 1/25/01 1,524.16 0.00 0.00 1,524.16 0.00 85									
Vendor: Verizon508 Home US Totals: 1,524.16 0.00 0.00 1,524.16 0.00									
Vendor: Verizonwiref Verizon Wireless									
VCH045210 0866383360110 VOUCHER 1/11/01 117.79 0.00 0.00 0.00 117.79 99									
VCH046316 8663833601105 VOUCHER 2/11/01 191.03 0.00 0.00 191.03 0.00 68									
Vendor: VerizonwireHome US Totals: 308.82 0.00 0.00 191.03 117.79									
Vendor: Vermont Dept Vermont Dept. Of Taxes									
VCH047661 VT Sales Tax Pr VOUCHER 4/19/01 408.72 408.72 0.00 0.00 0.00 0.00 1									
Vendor: Vermont DeHome US Totals: 408.72 408.72 0.00 0.00 0.00 0.00									
Vendor: W. B. Mason W. B. Mason Company, Inc.									
VCH047465 W27192 VOUCHER 3/29/01 66.45 66.45 0.00 0.00 0.00 0.00 22									
Vendor: W. B. MasonHome US Totals: 66.45 66.45 0.00 0.00 0.00 0.00									
Vendor: Warren Mary Mary Warren									
VCH046226 Phone exp. VOUCHER 2/26/01 63.47 0.00 63.47 0.00 0.00 0.00 53									
Vendor: Warren MarHome US Totals: 63.47 0.00 63.47 0.00 0.00 0.00									
Vendor: Washington03 Washington State Dept of Revenue									
VCH046706 Q1Fy01/WA VOUCHER 3/6/01 868.00 0.00 868.00 0.00 0.00 0.00 45									
Vendor: WashingtonHome US Totals: 868.00 0.00 868.00 0.00 0.00 0.00									
Vendor: Waste Manag Waste Management of Central MA									
VCH046236 064622704470 VOUCHER 2/1/01 513.11 0.00 0.00 513.11 0.00 78									
Vendor: Waste ManHome US Totals: 513.11 0.00 0.00 513.11 0.00									
Vendor: Water Supply Water Supply District of Acton									
VCH047488 Acct #1516-4/4 VOUCHER 4/4/01 338.50 338.50 0.00 0.00 0.00 0.00 16									
Vendor: Water SuppHome US Totals: 338.50 338.50 0.00 0.00 0.00 0.00									
Vendor: WebLink Wire WebLink Wireless									
VCH046239 113979346 VOUCHER 1/3/01 86.82 0.00 0.00 0.00 86.82 107									
VCH046353 114253027 VOUCHER 2/2/01 84.94 0.00 0.00 84.94 0.00 77									
VCH047715 114506154 VOUCHER 3/2/01 84.94 0.00 84.94 0.00 0.00 49									
Vendor: WebLink WHome US Totals: 256.70 0.00 84.94 84.94 86.82									

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Page 45

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code - Continued...									
Vendor: Wells Leonar Leonard Wells									
VCH007782	Avon/Fee	VOUCHER	8/8/97	4,462.50	0.00	0.00	0.00	4,462.50	1,351
	Vendor: Wells Leon:Home	US	Totals:	4,462.50	0.00	0.00	0.00	4,462.50	
Vendor: Westbrook Co Westbrook Convience Center									
VCH045684	670	VOUCHER	2/2/01	69.17	0.00	0.00	69.17	0.00	77
	Vendor: Westbrook Home	US	Totals:	69.17	0.00	0.00	69.17	0.00	
Vendor: Wildman, Har Wildman, Harrold, Allen & Dixon									
VCH046252	152623	VOUCHER	11/22/00	6,135.39	0.00	0.00	0.00	6,135.39	149
	Vendor: Wildman, H Home	US	Totals:	6,135.39	0.00	0.00	0.00	6,135.39	
Vendor: Williams/IL Williams Communications Solutions, LLC									
VCH046356	14395.P	VOUCHER	2/19/01	291.89	0.00	291.89	0.00	0.00	60
VCH046357	14394.P	VOUCHER	2/19/01	433.95	0.00	433.95	0.00	0.00	60
VCH046358	14395.P	VOUCHER	2/19/01	534.60	0.00	534.60	0.00	0.00	60
VCH046359	14397.P	VOUCHER	2/19/01	534.60	0.00	534.60	0.00	0.00	60
VCH046360	14398.P	VOUCHER	2/19/01	534.60	0.00	534.60	0.00	0.00	60
VCH046361	14399.P	VOUCHER	2/19/01	13.20	0.00	13.20	0.00	0.00	60
8362	14400.P	VOUCHER	2/19/01	534.60	0.00	534.60	0.00	0.00	60
VCH046739	14339.P	VOUCHER	2/18/01	11,087.58	0.00	0.00	11,087.58	0.00	63
	Vendor: Williams/IL Home	US	Totals:	13,965.02	0.00	2,877.44	11,087.58	0.00	
Vendor: WilliamsComm Williams Communications Solutions, LLC									
VCH046224	1695031	VOUCHER	2/2/01	100.00	0.00	0.00	100.00	0.00	77
VCH046229	1682724	VOUCHER	1/30/01	200.00	0.00	0.00	200.00	0.00	60
VCH046230	1674240	VOUCHER	1/29/01	150.00	0.00	0.00	150.00	0.00	61
VCH046231	1426028	VOUCHER	10/27/00	300.00	0.00	0.00	0.00	300.00	175
VCH046232	1446309	VOUCHER	11/2/00	660.44	0.00	0.00	0.00	860.44	169
VCH046233	1494000	VOUCHER	11/17/00	459.56	0.00	0.00	0.00	459.56	154
VCH046234	45929	VOUCHER	12/21/00	3,714.90	0.00	0.00	0.00	3,714.90	120
VCH046237	1695030	VOUCHER	2/2/01	150.00	0.00	0.00	150.00	0.00	77
VCH046238	1580150	VOUCHER	12/20/00	50.00	0.00	0.00	50.00	0.00	64
VCH046740	1738885	VOUCHER	2/22/01	2,949.60	0.00	2,949.60	0.00	50.00	121
VCH046741	54376	VOUCHER	2/15/01	650.00	0.00	0.00	650.00	0.00	64
VCH046742	54375	VOUCHER	2/15/01	50.00	0.00	0.00	50.00	0.00	64
	Vendor: WilliamsCo Home	US	Totals:	9,834.50	0.00	2,849.60	1,300.00	5,384.90	
Vendor: Wisconsin De Wisconsin Department Of Revenue									
VCH047660	Mar01 Sales Tax	VOUCHER	4/19/01	1,571.25	1,571.25	0.00	0.00	0.00	1
	Vendor: Wisconsin I	Home	US	Totals:	1,571.25	1,571.25	0.00	0.00	
Vendor: www.Call www.CallCenterWorld.Com									
VCH045860	328	VOUCHER	1/31/01	16,500.00	0.00	0.00	16,500.00	0.00	79
	Vendor: www.Call	Home	US	Totals:	16,500.00	0.00	0.00	16,500.00	0.00
Vendor: XO Comm XO Communications									
VCH045997	000007000022	VOUCHER	1/7/01	1,289.25	0.00	0.00	0.00	1,289.25	103
	Vendor: XO Comm	Home	US	Totals:	1,289.25	0.00	0.00	1,289.25	

4/20/01  
2:36:11PM

## Aged Payables By: Branch Code/Vendor Code

Page 46

Quintus Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code - Continued...									
Vendor : XO Commu XO Communications									
/CH046240	11645784	VOUCHER	2/1/01	3,445.00	0.00	0.00	3,445.00	0.00	78
/CH046367	9658769	VOUCHER	7/1/00	2,050.00	0.00	0.00	0.00	2,050.00	293
Vendor : XO Commu Home US				Totals:	5,495.00	0.00	0.00	3,445.00	2,050.00
Vendor : Zee Med/MA Zee Medical Service Co.									
/CH045668	65068472	VOUCHER	12/27/00	65.78	0.00	0.00	0.00	65.78	114
/CH046241	65069065	VOUCHER	2/21/01	39.22	0.00	39.22	0.00	0.00	58
Vendor : Zee Med/MA/Home US				Totals:	105.00	0.00	39.22	0.00	65.78
Branch Code: default Home US				Totals:	6,237,164.76	553,173.31	699,968.74	860,578.33	4,123,424.38
Branch Code: GA State of Georgia Rent									
Vendor : OmniNY02 Omni Offices/ New York - Midtown N, Inc.									
DISB016105	DB000440	DB.MEMO		(2,877.97)	0.00	0.00	0.00	(2,877.97)	
Vendor : OmniNY02 Home US				Totals:	(2,877.97)	0.00	0.00	0.00	(2,877.97)
Branch Code: GA Home US				Totals:	(2,877.97)	0.00	0.00	0.00	(2,877.97)
REPORT TOTALS: Home US				Totals:	6,234,286.79	553,173.31	699,968.74	860,578.33	4,120,546.41

Total number of vendors listed: 335

3,671,180 pre-petition  
 2,563,107 post-petition  
6,234,287 g//

4/20/01  
2:39:06PM

## Aged Payables By: Branch Code/Vendor Code

Mustang Corporation  
Summary Style, As of 04/20/2001

Page 1

Include Future Trxs: No Include Trxs Paid In Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: Default Default</b>									
<b>Vendor : All American All American Delivery &amp; Moving, Inc</b>									
VO1749	295014	VOUCHER	12/6/00	95.00	0.00	0.00	0.00	95.00	135
				<b>Totals:</b>	<b>95.00</b>	<b>0.00</b>	<b>0.00</b>	<b>95.00</b>	
<b>Vendor : Allied Digit Allied Digital Technologies</b>									
VO1806	Ckf#112392	VOUCHER	2/21/01	328.78	0.00	328.78	0.00	0.00	58
				<b>Totals:</b>	<b>328.78</b>	<b>0.00</b>	<b>328.78</b>	<b>0.00</b>	
<b>Vendor : Amerit I.L Ameritech</b>									
VO1854	test	VOUCHER	2/1/01	1.00	0.00	0.00	1.00	0.00	78
				<b>Totals:</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	
<b>Vendor : Arrowhead Arrowhead Mountain Spring Water</b>									
VO1747	00L0021627633	VOUCHER	12/6/00	14.90	0.00	0.00	0.00	14.90	135
VO1762	01A0021627633	VOUCHER	1/6/01	33.04	0.00	0.00	0.00	33.04	104
VO1863	10B0021627633	VOUCHER	2/6/01	34.59	0.00	0.00	34.59	0.00	73
VO1844	01D0021627633	VOUCHER	4/6/01	43.03	43.03	0.00	0.00	0.00	14
				<b>Totals:</b>	<b>125.56</b>	<b>43.03</b>	<b>0.00</b>	<b>34.59</b>	
<b>Vendor : Ascom Hasler Ascom Hasler Mailing Systems</b>									
VO1748	632493	VOUCHER	12/15/00	144.96	0.00	0.00	0.00	144.96	126
				<b>Totals:</b>	<b>144.96</b>	<b>0.00</b>	<b>0.00</b>	<b>144.96</b>	
<b>Vendor : AT &amp; T Wtr04 AT&amp;T Wireless Service</b>									
VO1778	Jan01	VOUCHER	2/3/01	322.46	0.00	0.00	322.46	0.00	76
				<b>Totals:</b>	<b>322.46</b>	<b>0.00</b>	<b>0.00</b>	<b>322.46</b>	
<b>Vendor : AT&amp;T AT&amp;T Acct #661-871-4924</b>									
VO1768	0565389755001	VOUCHER	2/9/01	33.38	0.00	0.00	33.38	0.00	70
VO1825	Feb01	VOUCHER	2/1/01	27.80	0.00	0.00	27.80	0.00	78
				<b>Totals:</b>	<b>61.18</b>	<b>0.00</b>	<b>0.00</b>	<b>61.18</b>	
<b>Vendor : AT&amp;T AZ AT&amp;T</b>									
VO1841	Feb01	VOUCHER	2/17/01	92.29	0.00	0.00	92.29	0.00	62
				<b>Totals:</b>	<b>92.29</b>	<b>0.00</b>	<b>0.00</b>	<b>92.29</b>	
<b>Vendor : AT&amp;T Wire AZ AT&amp;T Wireless Services</b>									
VO1842	Feb01	VOUCHER	2/7/01	24.20	0.00	0.00	24.20	0.00	72
VO1842	Feb01/13128062	VOUCHER	2/7/01	22.71	0.00	0.00	22.71	0.00	72
				<b>Totals:</b>	<b>46.91</b>	<b>0.00</b>	<b>0.00</b>	<b>46.91</b>	
<b>Vendor : AT&amp;T Wtr CA AT&amp;T Wireless Services</b>									
VO1804	Jan01	VOUCHER	2/4/01	165.76	0.00	0.00	165.76	0.00	75
VO1828	Jan	VOUCHER	1/4/01	30.49	0.00	0.00	30.49	0.00	106
VO1862	38670192/Feb01	VOUCHER	3/1/01	227.81	0.00	227.81	0.00	0.00	50

4/20/01  
2:39:05PM

## Aged Payables By: Branch Code/Vendor Code

Page 2

Mustang Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: Default Default - Continued...									
		Vendor : AT&T Wire Home US	Totals:	424.06	0.00	227.81	165.76	30.49	
		Vendor : AT&T/06 AT&T							
VO1873	0512837959001	VOUCHER	2/19/01	11.09	0.00	11.09	0.00	0.00	60
		Vendor : AT&T/06 Home US	Totals:	11.09	0.00	11.09	0.00	0.00	
		Vendor : AT&T/AZ 02 AT&T							
VO1839	1312590218/feb	VOUCHER	2/7/01	87.38	0.00	0.00	87.38	0.00	72
		Vendor : AT&T/AZ 02 Home US	Totals:	87.38	0.00	0.00	87.38	0.00	
		Vendor : AT&T/AZ 04 AT&T #058 535 0952-001							
VO1861	Feb01	VOUCHER	2/27/01	33.84	0.00	33.84	0.00	0.00	52
VO1941	6613678217/Mar	VOUCHER	3/19/01	11.07	0.00	11.07	0.00	0.00	32
VO1943	6613635620	VOUCHER	3/31/01	9.91	9.91	0.00	0.00	0.00	20
		Vendor : AT&T/AZ 04 Home US	Totals:	54.82	9.91	44.91	0.00	0.00	
		Vendor : AT&T-AZ 8001 AT&T-AZ							
VO1824	Feb01/80017214	VOUCHER	2/1/01	958.89	0.00	0.00	958.89	0.00	78
	7211901395	VOUCHER	4/1/01	988.40	988.40	0.00	0.00	0.00	19
		Vendor : AT&T-AZ 8001 Home US	Totals:	1,947.29	988.40	0.00	958.89	0.00	
		Vendor : AT&TWire/DL AT&T Wireless Services#152359600							
VO1840	feb01	VOUCHER	2/17/01	283.32	0.00	0.00	283.32	0.00	62
		Vendor : AT&TWire Home US	Totals:	283.32	0.00	0.00	283.32	0.00	
		Vendor : BellSouth NC BellSouth							
VO1809	9546300155/Jar	VOUCHER	1/19/01	135.44	0.00	0.00	0.00	135.44	91
VO1865	Feb01	VOUCHER	2/19/01	47.96	0.00	47.96	0.00	0.00	60
		Vendor : BellSouth N Home US	Totals:	183.40	0.00	47.96	0.00	135.44	
		Vendor : BellSouth PA BellSouth Wireless Data							
VO1783	379301	VOUCHER	1/1/01	592.58	0.00	0.00	0.00	592.58	108
		Vendor : BellSouth P Home US	Totals:	592.58	0.00	0.00	0.00	592.58	
		Vendor : BMI Mechanic BMI Mechanical Inc							
VO1750	24517G	VOUCHER	12/31/00	961.00	0.00	0.00	0.00	961.00	110
VO1751	24337	VOUCHER	11/30/00	961.00	0.00	0.00	0.00	961.00	141
VO1805	24668G	VOUCHER	1/31/01	961.00	0.00	0.00	961.00	0.00	79
VO1916	000939	VOUCHER	2/20/01	240.00	0.00	240.00	0.00	0.00	59
		Vendor : BMI Mechanic Home US	Totals:	3,123.00	0.00	240.00	961.00	1,922.00	
		Vendor : Bobs Jung Bobs Jungle							
VO1767	16991	VOUCHER	2/1/01	95.00	0.00	0.00	95.00	0.00	78
VO1864	18468	VOUCHER	3/1/01	95.00	0.00	95.00	0.00	0.00	50
		Vendor : Bobs Jung Home US	Totals:	190.00	0.00	95.00	95.00	0.00	

4/20/01

2:39:05PM

## Aged Payables By: Branch Code/Vendor Code

Mustang Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Page 3

Y TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: Default Default - Continued...									
Vendor : California W California Water Service Co									
VO1808	Jan/0162701360	VOUCHER	12/18/00	250.46	0.00	0.00	0.00	250.46	123
VO1834	Jan/Feb 01	VOUCHER	2/21/01	233.67	0.00	233.67	0.00	0.00	58
VO1917	Feb01	VOUCHER	2/16/01	21.21	0.00	0.00	21.21	0.00	63
Vendor : California W/ Home US				Totals:	505.34	0.00	233.67	21.21	250.46
Vendor : Coffee Brea Coffee Break Service, Inc									
VO1753	96499	VOUCHER	1/31/01	108.85	0.00	0.00	108.85	0.00	79
VO1780	91649	VOUCHER	2/9/01	345.71	0.00	0.00	345.71	0.00	70
VO1837	96847	VOUCHER	2/21/01	132.41	0.00	132.41	0.00	0.00	58
Vendor : Coffee Brea/ Home US				Totals:	586.97	0.00	132.41	454.56	0.00
Vendor : ComEd ComEd									
VO1752	2725568018/Jar	VOUCHER	1/8/01	38.79	0.00	0.00	0.00	38.79	104
VO1851	2725568018/Fet	VOUCHER	2/20/01	32.47	0.00	32.47	0.00	0.00	59
Vendor : ComEd Home US				Totals:	71.26	0.00	32.47	0.00	38.79
Vendor : CompuServe CompuServe Incorporated									
VO1789	1101103711	VOUCHER	1/27/01	9.95	0.00	0.00	9.95	0.00	83
Vendor : CompuServ/ Home US				Totals:	9.95	0.00	0.00	9.95	0.00
Vendor : Cooper's Pro Cooper's Propane									
VO1685	26777	VOUCHER	1/11/01	243.40	0.00	0.00	0.00	243.40	89
VO1696	26765	VOUCHER	1/10/01	534.83	0.00	0.00	0.00	534.83	100
VO1697	26787	VOUCHER	1/10/01	303.88	0.00	0.00	0.00	303.88	100
VO1698	26766	VOUCHER	1/10/01	550.02	0.00	0.00	0.00	550.02	100
VO1784	27861	VOUCHER	1/29/01	621.14	0.00	0.00	621.14	0.00	81
VO1785	27882	VOUCHER	1/29/01	621.14	0.00	0.00	621.14	0.00	81
VO1830	28057	VOUCHER	2/13/01	340.52	0.00	0.00	340.52	0.00	66
VO1831	28056	VOUCHER	2/13/01	314.23	0.00	0.00	314.23	0.00	66
VO1832	28055	VOUCHER	2/13/01	253.26	0.00	0.00	253.26	0.00	66
Vendor : Cooper's Pro/ Home US				Totals:	3,782.42	0.00	0.00	2,150.29	1,632.13
Vendor : CSC CSC									
VO1784	43340224	VOUCHER	8/11/00	122.71	0.00	0.00	0.00	122.71	252
Vendor : CSC Home US				Totals:	122.71	0.00	0.00	0.00	122.71
Vendor : Derrel's Min Derrel's Mini Storage Inc									
VO342	Pd. thru 12/00	VOUCHER	7/21/00	1,198.00	0.00	0.00	0.00	1,198.00	273
Vendor : Derrel's Min/ Home US				Totals:	1,198.00	0.00	0.00	0.00	1,198.00
Vendor : Federal Expr Federal Express									
VO1827	572046927	VOUCHER	2/9/01	2.58	0.00	0.00	2.58	0.00	70
VO1829	572108542	VOUCHER	2/23/01	70.40	0.00	70.40	0.00	0.00	56
VO1838	572077459	VOUCHER	2/16/01	57.50	0.00	0.00	57.50	0.00	63
VO1867	572140058	VOUCHER	3/2/01	49.41	0.00	49.41	0.00	0.00	49
VO1940	576867490	VOUCHER	3/30/01	40.04	40.04	0.00	0.00	0.00	21
Vendor : Federal Expr/ Home US				Totals:	219.93	40.04	119.81	60.08	0.00

B - 240

000106

123

4/20/01  
2:39:05PM

## Aged Payables By: Branch Code/Vendor Code

Mustang Corporation  
Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Page 4

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: Default Default</b>									
- Continued...									
Vendor : Genesys Conf Genesys Conferencing									
VO1915	1497712	VOUCHER	2/28/01	75.52	0.00	75.52	0.00	0.00	51
Vendor : Genesys CcHome US				<b>Totals:</b>	<b>75.52</b>	<b>0.00</b>	<b>75.52</b>	<b>0.00</b>	<b>0.00</b>
Vendor : Hewitt Assoc Hewitt Associates LLC									
VO1802	oVERPYMT	VOUCHER	2/21/01	2,499.99	0.00	2,499.99	0.00	0.00	58
Vendor : Hewitt AssHome US				<b>Totals:</b>	<b>2,499.99</b>	<b>0.00</b>	<b>2,499.99</b>	<b>0.00</b>	<b>0.00</b>
Vendor : Holiday Inn Holiday Inn Select									
VO1675	Holiday party	VOUCHER	1/9/01	3,378.14	0.00	0.00	0.00	3,378.14	101
Vendor : Holiday Inn Home US				<b>Totals:</b>	<b>3,378.14</b>	<b>0.00</b>	<b>0.00</b>	<b>3,378.14</b>	
Vendor : Interstate D Interstate Distribution Center									
VO1761	10112080	VOUCHER	12/19/00	1,385.70	0.00	0.00	0.00	1,385.70	122
Vendor : Interstate D Home US				<b>Totals:</b>	<b>1,385.70</b>	<b>0.00</b>	<b>0.00</b>	<b>1,385.70</b>	
Vendor : Kern Securt K3S Security, Inc.									
VO1763	50752-6	VOUCHER	2/4/01	155.74	0.00	0.00	155.74	0.00	75
Vendor : Kern SecurHome US				<b>Totals:</b>	<b>155.74</b>	<b>0.00</b>	<b>0.00</b>	<b>155.74</b>	<b>0.00</b>
Vendor : Lowe's Home Lowe's Home Centers, Inc.									
VO1766	#0469212-0790	VOUCHER	1/25/01	111.02	0.00	0.00	111.02	0.00	85
VO1767	079003698932	VOUCHER	2/5/01	70.03	0.00	0.00	70.03	0.00	74
VO1768	079004199357	VOUCHER	2/10/01	111.12	0.00	0.00	111.12	0.00	69
Vendor : Lowe's HoHome US				<b>Totals:</b>	<b>292.17</b>	<b>0.00</b>	<b>0.00</b>	<b>292.17</b>	<b>0.00</b>
Vendor : Melton Alta Melton Altamirano									
VO1785	315984	VOUCHER	2/6/01	600.00	1023	0.00	600.00	0.00	73
VO1786	315985	VOUCHER	2/6/01	280.00	0.00	0.00	280.00	0.00	73
VO1932	215873 4/3/01	VOUCHER	4/3/01	600.00	600.00	0.00	0.00	0.00	17
Vendor : Melton AltHome US				<b>Totals:</b>	<b>1,480.00</b>	<b>600.00</b>	<b>0.00</b>	<b>880.00</b>	<b>0.00</b>
Vendor : Metal Kennet Kenneth R. Metal									
VO1795	Insuran.	VOUCHER	2/20/01	0.69	0.00	0.69	0.00	0.00	59
Vendor : Metal KennHome US				<b>Totals:</b>	<b>0.69</b>	<b>0.00</b>	<b>0.69</b>	<b>0.00</b>	<b>0.00</b>
Vendor : Office Depot Office Depot									
VO1706	118450838-001	VOUCHER	1/10/01	11.49	0.00	0.00	0.00	11.49	100
VO173	120634533-001	VOUCHER	2/7/01	78.50	0.00	0.00	78.50	0.00	72
VO174	122011767	VOUCHER	2/21/01	19.20	0.00	19.20	0.00	0.00	58
Vendor : Office DepaHome US				<b>Totals:</b>	<b>109.19</b>	<b>0.00</b>	<b>19.20</b>	<b>78.50</b>	<b>11.49</b>
Vendor : OSI Collectif OSI Collection Services									
VO1746	File #784985	VOUCHER	2/6/01	2,952.90	0.00	0.00	2,952.90	0.00	73
VO1776	File #784977	VOUCHER	2/13/01	1,246.62	0.00	0.00	1,246.62	0.00	66

4/20/01  
2:39:05PM

Aged Payables By: Branch Code/Vendor Code

Mustang Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Page 5

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: Default Default									
- Continued...									
Vendor : OSI Collect	Home US	Totals:		4,199.52	0.00	0.00	4,199.52	0.00	
Vendor : Pacific Bell	Pacific Bell								
VO1815	2373710810-27	VOUCHER	2/7/01	339.88	0.00	0.00	339.88	0.00	72
VO1816	2383810652-27	VOUCHER	2/7/01	169.98	0.00	0.00	169.98	0.00	72
VO1817	6618721796-2/5	VOUCHER	2/5/01	60.01	0.00	0.00	60.01	0.00	74
VO1818	6618724497-2/5	VOUCHER	2/5/01	274.76	0.00	0.00	274.76	0.00	74
VO1819	2383811725-2/7	VOUCHER	2/7/01	478.05	0.00	0.00	478.05	0.00	72
VO1833	6618714924-2/1	VOUCHER	2/11/01	107.78	0.00	0.00	107.78	0.00	68
VO1869	6618732500-2/1	VOUCHER	2/11/01	153.38	0.00	0.00	153.38	0.00	68
VO1870	6613879217-2/1	VOUCHER	2/13/01	38.41	0.00	0.00	38.41	0.00	66
VO1871	6613879231-2/1	VOUCHER	2/13/01	35.51	0.00	0.00	35.51	0.00	66
VO1872	6618739997-2/1	VOUCHER	2/11/01	825.00	0.00	0.00	825.00	0.00	68
VO1802	6618732500-pre	VOUCHER	3/11/01	66.43	0.00	66.43	0.00	0.00	40
VO1903	6618739997-pre	VOUCHER	3/11/01	357.01	0.00	357.01	0.00	0.00	40
VO1904	2383810652-pre	VOUCHER	3/7/01	102.79	0.00	102.79	0.00	0.00	44
VO1905	2373710610-pre	VOUCHER	3/7/01	205.53	0.00	205.53	0.00	0.00	44
VO1906	6618724497-pre	VOUCHER	3/5/01	169.27	0.00	169.27	0.00	0.00	48
VO1908	6618721796-pre	VOUCHER	3/5/01	38.54	0.00	38.54	0.00	0.00	48
VO1909	2383811725-pre	VOUCHER	3/7/01	274.38	0.00	274.38	0.00	0.00	44
VO1947	6618714924-3/1	VOUCHER	3/11/01	109.23	0.00	109.23	0.00	0.00	40
Vendor : Pacific Bell Home US	Totals:			3,806.04	0.00	1,323.18	2,482.86	0.00	
Vendor : Pacific Gas	Pacific Gas & Electric								
048	pge	CASHDISB		(0.32)	0.00	0.00	0.00	(0.32)	
Vendor : Pacific Gas Home US	Totals:			(0.32)	0.00	0.00	0.00	(0.32)	
Vendor : Pitney Bowes	Pitney Bowes, Inc.								
VO1811	5122826-JA01	VOUCHER	2/14/01	102.5	20.95	0.00	20.95	0.00	65
Vendor : Pitney Bowes Home US	Totals:			20.95	0.00	0.00	20.95	0.00	
Vendor : Qwest	Qwest								
VO1822	4805136311-2/7	VOUCHER	2/7/01	164.30	0.00	0.00	164.30	0.00	72
VO1823	4805138427-2/7	VOUCHER	2/7/01	369.54	0.00	0.00	369.54	0.00	72
Vendor : Qwest	Home US	Totals:		533.84	0.00	0.00	533.84	0.00	
Vendor : QWEST Comm	Qwest								
VO1794	521020072	VOUCHER	2/3/01	20.83	0.00	0.00	20.83	0.00	76
VO1945	523852815	VOUCHER	4/3/01	23.25	23.25	0.00	0.00	0.00	17
Vendor : QWEST Comm Home US	Totals:			44.08	23.25	0.00	20.83	0.00	
Vendor : Runes Rebecca	Rebecca Runes								
VO97	w/e 04/28/00	VOUCHER	4/29/00	0.10	0.00	0.00	0.00	0.10	356
Vendor : Runes Rebecca Home US	Totals:			0.10	0.00	0.00	0.00	0.10	
Vendor : S.T.O.Pests	S.T.O.Pests								
VO1946	39411	VOUCHER	4/6/01	75.00	75.00	0.00	0.00	0.00	14
Vendor : S.T.O.Pests Home US	Totals:			75.00	75.00	0.00	6.00	0.00	
Vendor : Sniders	Sniders								

4/20/01  
2:39:03PM

## Aged Payables By: Branch Code/Vendor Code

Page 6

Mustang Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: Default Default									
Vendor : Sniders Sniders									
VO1760	S 29531	VOUCHER	1/24/01	139.86	0.00	0.00	139.86	0.00	86
Vendor : Sniders Home US									
Vendor : Sparkle Text Sparkle Textile Rental									
VO1810	Acct. #915 1/31	VOUCHER	1/31/01	39.99	0.00	0.00	39.99	0.00	79
Vendor : Sparkle TexHome US									
Vendor : St. Pierre L Lance St. Pierre									
VO1836	Jan 01	VOUCHER	1/2/01	710.00	0.00	0.00	0.00	710.00	108
Vendor : St. Pierre L Home US									
Vendor : Superior San Superior Sanitation Service									
VO1868	Acct. #125816	VOUCHER	3/1/01	111.00	0.00	111.00	0.00	0.00	50
Vendor : Superior SaHome US									
Vendor : Unisource Ma Unisource Maintenance Supply									
VO1821	011005522118	VOUCHER	2/5/01	294.25	0.00	0.00	294.25	0.00	71
	011005530767	VOUCHER	2/6/01	133.86	0.00	0.00	133.86	0.00	70
Vendor : Unisource #Home US									
Vendor : Varsity Cont Varsity Contractors Inc									
VO1812	132718	VOUCHER	2/10/01	1,167.82	103.0	0.00	0.00	1,167.82	0.00
Vendor : Varsity ConHome US									
Vendor : Virgin E-Com Virgin E-Commerce									
VO1801	ck#002518	VOUCHER	2/21/01	5,500.00	0.00	5,500.00	0.00	0.00	58
Vendor : Virgin E-Co Home US									
Branch Code: Default Home US									
Totals: 40,764.79 1,779.63 11,043.49 16,246.06 11,695.61									
REPORT TOTALS: Home US Totals: 40,764.79 1,779.63 11,043.49 16,246.06 11,695.61									

Total number of vendors listed: 51

Invoiced Diff of -26 to G/L

000109

B - 243

126

4/20/01

2:37:47PM

3001  
3003 Post

Aged Payables By: Branch Code/Vendor Code

Acuity Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Page 1

2550

APPLY TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code									
Vendor : At & T wi At & T Wireless Service									
VO3111 61742201/Feb01 VOUCHER 2/23/01 1,615.46 0.00 1,615.46 0.00 0.00 0.00 56									
Vendor: At & T wi Home US Totals: 1,615.46 0.00 1,615.46 0.00 0.00 0.00									
Vendor : AT&T 019-1 AT & T 019-157-3467-001									
VO2982	Jan01	VOUCHER	1/6/01	3,676.79	0.00	0.00	0.00	3,676.79	104
VO3055	Feb01	VOUCHER	2/6/01	6,569.20	0.00	0.00	6,569.20	0.00	73
VO3218	Apr01	VOUCHER	4/6/01	7,851.12	7,851.12	0.00	0.00	0.00	14
Vendor: AT&T 019-1 Home US Totals: 18,097.11 7,851.12 0.00 6,569.20 3,676.79									
Vendor : AT&T 512 AT&T 512 425-2200									
DISB224	DB6	DB,MEMO		(4.13)	0.00	0.00	0.00	(4.13)	
Vendor: AT&T 512 Home US Totals: (4.13) 0.00 0.00 0.00 (4.13)									
Vendor : AT&T/Chicago AT&T									
VO3215	G890924	VOUCHER	4/1/01	945.29	945.29	0.00	0.00	0.00	19
Vendor : AT&T/ChicaHome US Totals: 945.29 945.29 0.00 0.00 0.00									
Vendor : Avcom Commun Avcom Communications									
VO3026	415145/Feb	VOUCHER	2/1/01	273.80	0.00	0.00	273.80	0.00	78
Vendor : Avcom ConHome US Totals: 273.80 0.00 0.00 273.80 0.00									
Vendor : Boise Cascad Boise Cascade Office Products									
VO2911	137310	VOUCHER	1/11/01	146.05	0.00	0.00	0.00	146.05	99
VO2950	520046	VOUCHER	1/25/01	118.39	0.00	0.00	118.39	0.00	65
VO2951	518395	VOUCHER	1/25/01	46.52	0.00	0.00	46.52	0.00	65
VO2953	438453	VOUCHER	1/23/01	35.35	0.00	0.00	35.35	0.00	67
VO2963	154862	VOUCHER	1/26/01	31.61	0.00	0.00	31.61	0.00	84
VO3094	932240	VOUCHER	2/9/01	188.19	0.00	0.00	188.19	0.00	70
Vendor: Boise Casc Home US Totals: 566.11 0.00 0.00 420.06 146.05									
Vendor : Broadwing/KY Broadwing Telecommunications, Inc									
VO3029	10010872/Jan01	VOUCHER	1/18/01	93.35	0.00	0.00	0.00	93.35	94
VO3110	10010872	VOUCHER	2/19/01	7.33	0.00	7.33	0.00	0.00	60
Vendor : Broadwing/Home US Totals: 100.68 0.00 7.33 0.00 93.35									
Vendor : Broadwing/TX Broadwing									
VO3022	020182090	VOUCHER	2/1/01	1,250.00	0.00	0.00	1,250.00	0.00	78
VO3225	40182090	VOUCHER	4/1/01	1,250.00	1,250.00	0.00	0.00	0.00	19
Vendor : Broadwing/Home US Totals: 2,500.00 1,250.00 0.00 1,250.00 0.00									
Vendor : Cold, Inc. Cold, Inc.									
VO3021	35536	VOUCHER	2/1/01	140.73	0.00	0.00	140.73	0.00	78
Vendor : Cold, Inc. Home US Totals: 140.73 0.00 0.00 140.73 0.00									
Vendor : Cethron's Sa Cethron's Safe & Lock Inc.									

4/20/01  
2:37:47PM

## Aged Payables By: Branch Code/Vendor Code

Acuity Corporation  
Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Page 2

APPLY TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	AGES
<b>Branch Code: default Default Branch Code</b>									
Vendor : Cothron's Sa Cothron's Safe & Lock Inc.									
- Continued...									
VO2909	254179	VOUCHER	1/22/01	465.15	0.00	0.00	465.15	0.00	88
Vendor : Cothron's S Home US				Totals:	465.15	0.00	465.15	0.00	
<b>Vendor : Cover All Ma Cover All Maintenance</b>									
VO3213	5428	VOUCHER	4/10/01	1,461.38	1,461.38	0.00	0.00	0.00	10
VO3224	5427	VOUCHER	4/17/01	270.63	270.63	0.00	0.00	0.00	3
Vendor : Cover All M Home US				Totals:	1,732.01	1,732.01	0.00	0.00	
<b>Vendor : Dell Financi DFS Acceptance</b>									
VO3047	8243941	VOUCHER	2/5/01	1,167.81	0.00	0.00	1,167.81	0.00	74
VO3048	8243943	VOUCHER	2/5/01	98.73	0.00	0.00	98.73	0.00	74
VO3049	8243942	VOUCHER	2/5/01	278.29	0.00	0.00	278.29	0.00	74
VO3050	8243944	VOUCHER	2/5/01	105.16	0.00	0.00	105.16	0.00	74
VO3172	9016510	VOUCHER	3/9/01	217.80	0.00	217.80	0.00	0.00	42
VO3173	9016512	VOUCHER	3/9/01	98.30	0.00	98.30	0.00	0.00	42
VO3174	9016509	VOUCHER	3/9/01	1,151.14	0.00	1,151.14	0.00	0.00	42
VO3175	9016513	VOUCHER	3/9/01	103.66	0.00	103.66	0.00	0.00	42
Vendor : Dell Financi Home US				Totals:	3,221.89	0.00	1,570.90	1,650.99	0.00
<b>Vendor : Dell Marketi Dell Marketing L.P.</b>									
VO3020	499515617	VOUCHER	1/12/01	2,813.37	0.00	0.00	0.00	2,813.37	96
Vendor : Dell Marketi Home US				Totals:	2,813.37	0.00	0.00	2,813.37	
<b>Vendor : Federal Expr Federal Express</b>									
VO3028	572609443	VOUCHER	2/1/01	111.05	0.00	0.00	111.05	0.00	78
VO3051	572636299	VOUCHER	2/8/01	269.54	0.00	0.00	269.54	0.00	71
VO3054	572666549	VOUCHER	2/15/01	136.19	0.00	0.00	136.19	0.00	64
VO3177	572698243	VOUCHER	2/22/01	174.29	0.00	174.29	0.00	0.00	57
VO3214	377484032	VOUCHER	4/5/01	77.95	77.95	0.00	0.00	0.00	15
Vendor : Federal Expr Home US				Totals:	769.02	77.95	174.29	516.78	0.00
<b>Vendor : Fox Service Fox Service Co. Inc.</b>									
VO2992	325995	VOUCHER	12/31/00	160.75	0.00	0.00	0.00	160.75	110
VO2997	325745	VOUCHER	12/26/00	332.35	0.00	0.00	0.00	332.35	113
VO2998	328072	VOUCHER	1/28/01	609.19	0.00	0.00	609.19	0.00	82
VO2999	327896	VOUCHER	1/24/01	219.33	0.00	0.00	219.33	0.00	86
VO3061	329841	VOUCHER	2/19/01	322.59	0.00	322.59	0.00	0.00	60
VO3068	330168	VOUCHER	2/21/01	219.33	0.00	219.33	0.00	0.00	58
VO3069	330048	VOUCHER	2/21/01	142.89	0.00	142.89	0.00	0.00	58
VO3095	328649	VOUCHER	1/31/01	225.43	0.00	0.00	225.43	0.00	79
Vendor : Fox Service Home US				Totals:	2,231.86	0.00	684.81	1,053.95	493.10
<b>Vendor : Freight Save Freight Savers Express</b>									
VO2996	47855A16	VOUCHER	1/16/01	178.24	0.00	0.00	0.00	178.24	94
Vendor : Freight Save Home US				Totals:	178.24	0.00	0.00	178.24	
<b>Vendor : Freytags Flo Freytags Florists</b>									
VO3099	339031	VOUCHER	12/12/01	65.98	65.98	0.00	0.00	0.00	(236)
VO3100	348602	VOUCHER	1/29/01	60.62	0.00	0.00	60.62	0.00	81

B - 245

000111

128

4/20/01  
2:37:47PM

## Aged Payables By: Branch Code/Vendor Code

Page 3

Acuity Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

APPLY TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code - Continued...									
Vendor : Freytags Flo Freytaga Florists - Continued...									
VO3101	330388	VOUCHER	10/30/01	60.57	60.57	0.00	0.00	0.00	(193)
			Vendor : Freytags FlHome US	Totals:	187.17	128.55	0.00	60.62	0.00
Vendor : HQ-Gold Rive HQ Global Workplaces									
VO3070	0155826-Svcs	VOUCHER	2/17/01	889.11	0.00	0.00	889.11	0.00	62
			Vendor : HQ-Gold RHome US	Totals:	889.11	0.00	0.00	889.11	0.00
Vendor : Ikon Office Ikon Office Solutions									
DISB263	DB8	DB.MEMO		(94.43)	0.00	0.00	0.00	(94.43)	
			Vendor : Ikon Office Home US	Totals:	(94.43)	0.00	0.00	0.00	(94.43)
Vendor : IOS Capital IOS Capital (IKON)									
VO3056	60833990	VOUCHER	2/14/01	633.26	0.00	0.00	633.26	0.00	65
			Vendor : IOS Capital Home US	Totals:	633.26	0.00	0.00	633.26	0.00
Vendor : Iron Mountain Iron Mountain									
VO3024	7109570	VOUCHER	1/3/01	33.67	0.00	0.00	0.00	33.67	107
			Vendor : Iron Mountz Home US	Totals:	33.67	0.00	0.00	0.00	33.67
Vendor : Itty Bitty S Itty Bitty Servers, Inc									
VO3008	2000-1011	VOUCHER	2/10/01	2,000.00	0.00	0.00	2,000.00	0.00	69
			Vendor : Itty Bitty S Home US	Totals:	2,000.00	0.00	0.00	2,000.00	0.00
Vendor : Jani-King of Jani-King of Austin									
VO2993	68350	VOUCHER	1/15/01	394.86	0.00	0.00	0.00	394.86	95
VO3000	68963	VOUCHER	2/1/01	2,071.91	0.00	0.00	2,071.91	0.00	78
VO3216	71781	VOUCHER	3/7/01	337.08	0.00	337.08	0.00	0.00	44
			Vendor : Jani-King oHome US	Totals:	2,803.85	0.00	337.08	2,071.91	394.86
Vendor : Jason's Deli Jason's Deli									
VO2995	INV0357082	VOUCHER	12/21/00	351.01	0.00	0.00	0.00	351.01	120
VO3087	372798	VOUCHER	2/1/01	365.61	0.00	0.00	365.61	0.00	78
VO3226	2111085	VOUCHER	2/23/01	352.34	0.00	352.34	0.00	0.00	56
			Vendor : Jason's Del Home US	Totals:	1,068.96	0.00	352.34	365.61	351.01
Vendor : Kampfe Kampfe de Stijl, Inc.									
VO2766	63420	VOUCHER	12/15/00	22,048.53	1496	0.00	0.00	22,048.53	126
			Vendor : Kampfe Home US	Totals:	22,048.53	0.00	0.00	22,048.53	
Vendor : Los Angeles Los Angeles Co Tax Collector									
VO3217	4482640000	VOUCHER	4/19/01	27.17	27.17	0.00	0.00	0.00	1
			Vendor : Los AngelesHome US	Totals:	27.17	27.17	0.00	0.00	

B - 246

000112

129

4/20/01  
2:37:47PM

## Aged Payables By: Branch Code/Vendor Code

Acuity Corporation  
Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

Page 4

APPLY TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default</b> Default Branch Code - Continued...									
Vendor : Maynards Del Maynards Deli									
VO2990	2725	VOUCHER	1/15/01	65.67	0.00	0.00	0.00	65.67	95
Vendor : Maynards Del Home US		Totals:		65.67	0.00	0.00	0.00	65.67	
Vendor : Network Desi Network Designs Integration Services									
VO3097	9027	VOUCHER	2/5/01	733.32	0.00	0.00	733.32	0.00	74
Vendor : Network Desi Home US		Totals:		733.32	0.00	0.00	733.32	0.00	
Vendor : Office Depot Office Depot, Inc.									
VO2922	116077760-001	VOUCHER	1/10/01	50.15	0.00	0.00	0.00	50.15	100
VO2923	116954174-001	VOUCHER	1/10/01	116.00	0.00	0.00	0.00	116.00	100
VO3038	117321460	VOUCHER	1/17/01	38.27	0.00	0.00	0.00	38.27	93
VO3064	121854606-001	VOUCHER	2/14/01	36.47	0.00	0.00	0.00	36.47	65
VO3065	121709065-001	VOUCHER	2/14/01	171.68	0.00	0.00	171.68	0.00	65
VO3066	121845549-001	VOUCHER	2/14/01	44.51	0.00	0.00	44.51	0.00	65
VO3073	122253315	VOUCHER	2/21/01	11.05	0.00	11.05	0.00	0.00	58
Vendor : Office Depot Home US		Totals:		468.13	0.00	11.05	252.68	204.42	
Vendor : OfficeTeam OfficeTeam									
VO2871	4443716	VOUCHER	1/9/01	535.92	0.00	0.00	0.00	535.92	101
VO2876	4459317	VOUCHER	1/15/01	674.52	0.00	0.00	0.00	674.52	95
VO2878	04601765	VOUCHER	1/30/01	729.96	0.00	0.00	729.96	0.00	80
VO3035	4695485	VOUCHER	2/12/01	674.52	0.00	0.00	674.52	0.00	67
VO3036	4695488	VOUCHER	2/6/01	711.48	0.00	0.00	711.48	0.00	73
VO3037	4547830	VOUCHER	1/23/01	406.56	0.00	0.00	406.56	0.00	87
VO3062	04723428	VOUCHER	2/19/01	711.48	0.00	711.48	0.00	0.00	60
VO3112	04810973	VOUCHER	2/27/01	406.56	0.00	406.56	0.00	0.00	52
VO3221	05116031	VOUCHER	4/10/01	739.20	739.20	0.00	0.00	0.00	10
VO3223	5068203	VOUCHER	4/3/01	702.24	702.24	0.00	0.00	0.00	17
Vendor : OfficeTeam Home US		Totals:		6,292.44	1,441.44	1,118.04	2,522.52	1,210.44	
Vendor : Orkin Exterm Orkin Exterminating									
VO2991	3488098	VOUCHER	1/4/01	45.25	0.00	0.00	0.00	45.25	106
VO3063	3827444	VOUCHER	2/1/01	45.25	0.00	0.00	45.25	0.00	78
Vendor : Orkin Exterm Home US		Totals:		90.50	0.00	0.00	45.25	45.25	
Vendor : OSI Collecti American Express									
VO2960	FILE #784234	VOUCHER	2/7/01	1,873.63	0.00	0.00	1,873.63	0.00	72
Vendor : OSI Collecti Home US		Totals:		1,873.63	0.00	0.00	1,873.63	0.00	
Vendor : Patalay Neel Neekamal Patalay									
VO3219	w/e 11/11/00	VOUCHER	4/17/01	118.63	118.63	0.00	0.00	0.00	3
VO3236	w/e 11/25/00	VOUCHER	11/25/00	469.18	0.00	0.00	0.00	469.18	146
VO3237	w/e 12/2/00	VOUCHER	12/2/00	479.26	0.00	0.00	0.00	479.26	139
Vendor : Patalay Neel Home US		Totals:		1,067.07	118.63	0.00	0.00	948.44	
Vendor : Pavilion Te Pavilion Technologies, Inc.									
VO3169	RQ401-pre	VOUCHER	3/31/01	425.79	425.79	0.00	0.00	0.00	20
Vendor : Pavilion Te Home US		Totals:		425.79	425.79	0.00	0.00	0.00	

4/20/01  
2:37:47PM

## Aged Payables By: Branch Code/Vendor Code

Page 5

Acuity Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

APPLY TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
- Continued...									
Vendor : Petty Cash Petty Cash/Wendy Winnett									
VO3231		Petty Cash-4/18	VOUCHER	4/19/01	2,663.42	2,663.42	0.00	0.00	0.00 1
		Vendor : Petty Cash	Home US	Totals:	2,663.42	2,663.42	0.00	0.00	0.00
Vendor : PGR PGR Incorporated									
VO3104	TEST		VOUCHER	2/28/01	25.00	0.00	25.00	0.00	0.00 51
	Vendor : PGR	Home US		Totals:	25.00	0.00	25.00	0.00	0.00
Vendor : Pitney Bowes Pitney Bowes, Inc.									
VO3031	437435		VOUCHER	2/5/01	126.53	0.00	0.00	126.53	0.00 74
VO3078	1782521686/Fet		VOUCHER	2/26/01	162.39	0.00	162.39	0.00	0.00 53
	Vendor : Pitney Bowes	Home US		Totals:	288.92	0.00	162.39	126.53	0.00
Vendor : Recycling Se Recycling Services Inc.									
VO3226	12469		VOUCHER	3/8/01	10.83	0.00	10.83	0.00	0.00 43
	Vendor : Recycling S	Home US		Totals:	10.83	0.00	10.83	0.00	0.00
Vendor : Regional Sup Regional Supply Center, Inc.									
VO2628	193697		VOUCHER	1/15/01	1,196.30	0.00	0.00	0.00	1,196.30 95
	Vendor : Regional S	Home US		Totals:	1,196.30	0.00	0.00	0.00	1,196.30
Vendor : RHI Consu RHI Consulting									
VO2872	4460292		VOUCHER	1/15/01	1,224.00	0.00	0.00	0.00	1,224.00 95
VO2866	4619167		VOUCHER	2/5/01	1,224.00	0.00	0.00	1,224.00	0.00
VO3034	04671228		VOUCHER	2/12/01	1,224.00	0.00	0.00	1,224.00	0.00 74
VO3046	04724345		VOUCHER	2/19/01	1,224.00	0.00	1,224.00	0.00	0.00 67
	Vendor : RHI Consu	Home US		Totals:	4,696.00	0.00	1,224.00	2,448.00	1,224.00
Vendor : Sam's Club Sam's Club									
VO3059	Feb01		VOUCHER	2/6/01	2,259.89	0.00	0.00	2,259.89	0.00 71
VO3170	490960489002p		VOUCHER	3/8/01	1,349.41	0.00	1,349.41	0.00	0.00 43
VO3220	490960489002-		VOUCHER	4/9/01	3,042.55	3,042.55	0.00	0.00	0.00 11
	Vendor : Sam's Club	Home US		Totals:	6,651.85	3,042.55	1,349.41	2,259.89	0.00
Vendor : Shurgard Of Shurgard Of North Austin									
VO3057	55934		VOUCHER	2/15/01	159.00	0.00	0.00	159.00	0.00 64
VO3230	58070		VOUCHER	4/16/01	159.00	159.00	0.00	0.00	0.00 4
	Vendor : Shurgard O	Home US		Totals:	318.00	159.00	0.00	159.00	0.00
Vendor : Smyser Kapla Smyser Kaplan & Veselka LLP									
VO3113	5516		VOUCHER	2/27/01	375.00	0.00	375.00	0.00	0.00 52
	Vendor : Smyser Kap	Home US		Totals:	375.00	0.00	375.00	0.00	0.00
Vendor : Software Dim Software Dimensions									

4/20/01  
2:37:57PM

## Aged Payables By: Branch Code/Vendor Code

Acuity Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid in Full: No

APPLY TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code - Continued...									
Vendor : Software Dim Software Dimensions - Continued...									
VO2979	2422	VOUCHER	2/6/01	445.00	0.00	0.00	445.00	0.00	73
Vendor : Software DHome US				Totals:	445.00	0.00	445.00	0.00	
Vendor : Sonitrol of Sonitrol of Austin									
VO3103	549733*	VOUCHER	2/1/01	244.96	0.00	0.00	244.96	0.00	78
VO3116	486299	VOUCHER	10/1/00	311.76	0.00	0.00	0.00	311.76	201
VO3117	535073	VOUCHER	1/1/01	311.76	0.00	0.00	0.00	311.76	109
VO3222	595788-May 01	VOUCHER	4/19/01	330.47	330.47	0.00	0.00	0.00	1
Vendor : Sonitrol of Home US				Totals:	1,198.97	330.47	0.00	244.96	623.52
Vendor : Southern Uni Southern Union Gas									
VO2985	7171348269-JAI	VOUCHER	1/4/01	611.95	0.00	0.00	0.00	611.95	106
VO3044	7171348269-2/0	VOUCHER	2/5/01	527.73	0.00	0.00	527.73	0.00	74
VO3118	7171348269-3/5	VOUCHER	3/5/01	137.39	0.00	137.39	0.00	0.00	46
Vendor : Southern UHome US				Totals:	1,277.07	0.00	137.39	527.73	611.95
Vendor : Southwest02 Southwestern Bell									
VO3033	7100609192-1/2	VOUCHER	1/25/01	854.42	0.00	0.00	854.42	0.00	85
Vendor : Southwest0Home US				Totals:	854.42	0.00	0.00	854.42	0.00
Vendor : Southwest02 Southwestern Bell									
VO3115	7135223034	VOUCHER	2/25/01	443.12	0.00	443.12	0.00	0.00	54
VO3232	7135223034-011	VOUCHER	3/25/01	205.56	205.56	0.00	0.00	0.00	26
VO3233	7135223034-013	VOUCHER	3/25/01	168.02	168.02	0.00	0.00	0.00	26
Vendor : Southwest0Home US				Totals:	816.70	373.58	443.12	0.00	0.00
Vendor : Southwestern Southwestern Bell									
VO2987	5124252200*	VOUCHER	1/19/01	3,219.70	0.00	0.00	0.00	3,219.70	91
Vendor : Southwest0Home US				Totals:	3,219.70	0.00	0.00	3,219.70	0.00
Vendor : Sun Office Sun Office Service Inc.									
VO2879	70276	VOUCHER	1/11/01	7.95	0.00	0.00	0.00	7.95	99
VO2929	70414	VOUCHER	1/25/01	279.85	0.00	0.00	279.85	0.00	85
VO3096	71550	VOUCHER	2/8/01	194.50	0.00	0.00	194.50	0.00	71
Vendor : Sun Office Home US				Totals:	482.30	0.00	0.00	474.35	7.95
Vendor : TBN Technical Business Network									
VO3060	2038	VOUCHER	2/20/01	200.00	0.00	200.00	0.00	0.00	59
Vendor : TBN Home US				Totals:	200.00	0.00	200.00	0.00	0.00
Vendor : Texas Dispos Texas Disposal Systems Inc.									
VO3032	1166787-1/31/01	VOUCHER	1/31/01	164.59	0.00	0.00	164.59	0.00	79
Vendor : Texas Disp0Home US				Totals:	164.59	0.00	0.00	164.59	0.00
Vendor : U.S. News U.S. News									

4/20/01  
2:37:47PM

## Aged Payables By: Branch Code/Vendor Code

Page 7

Acuity Corporation

Summary Style, As of 04/20/2001

Include Future Trxs: No Include Trxs Paid In Full: No

APPLY TO NUM	DOC NUM	TRX TYPE	AGING DATE	BALANCE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default Default Branch Code									
Vendor : U.S. News U.S. News									
- Continued...									
VO2783	020DA40003625	VOUCHER	1/9/01	14.95	0.00	0.00	0.00	14.95	101
VO3023	Quin	VOUCHER	1/1/01	19.95	0.00	0.00	0.00	19.95	109
Vendor : U.S. News Home US				Totals:	34.90	0.00	0.00	0.00	34.90
Vendor : Williams Com Williams Communications Solutions									
VO3043	1691987	VOUCHER	2/1/01	248.98	0.00	0.00	248.98	0.00	78
Vendor : Williams CcHome US				Totals:	248.98	0.00	248.98	0.00	
Vendor : Xerox Corp Xerox Corporation									
VO3024	589290569	VOUCHER	2/2/01	121.02	0.00	0.00	121.02	0.00	77
VO3025	589290572	VOUCHER	2/2/01	122.98	0.00	0.00	122.98	0.00	77
VO3027	080005086	VOUCHER	2/1/01	102.14	0.00	0.00	102.14	0.00	78
VO3227	589689508	VOUCHER	4/2/01	121.02	121.02	0.00	0.00	0.00	18
Vendor : Xerox Corp Home US				Totals:	467.16	121.02	0.00	346.14	0.00
Branch Code: default Home US				Totals:	102,095.54	20,885.99	9,788.44	32,088.16	39,522.95
REPORT TOTALS: Home US									
Totals:				102,095.54	20,885.99	9,788.44	32,088.16	39,522.95	

Total number of vendors listed: 55

✓ - T+A to g/1

B - 250

000116

133

---

**From:** Wall, Kelly A (Kelly) [kawall@avaya.com]  
**Sent:** Tuesday, May 15, 2001 1:59 PM  
**To:** Black, Lewis W (Lewis); Milet, Pierre (Pierre); Grey, Michael P (Mike); Davies, Tony (Tony)  
**Cc:** Asthana, Shobhna (Shobhna); Maloney, Gregory L (Greg); 'mark.thompson@avaya.com';  
**Subject:** FW: Liabilities Update - monthly schedule of beg bal. liabilities needed for int'l  
**Attachments:** BS43001vs41001.xls; liabilities11.xls; AP41001.xls



BS43001vs41001.xls



liabilities11.xls



AP41001.xls

s

Lewis,

We have asked Mark to prepare a schedule of liabilities <beginning balances - assumed by Avaya> each month, reconciling payments made during the month as a reduction of beginning balance liabilities. Please see email below from Mark Thompson, in which he has indicated 700K of int'l balances assumed have been paid down in April. Please provide a schedule of international liabilities <beginning balances - assumed by Avaya> each month.

best regards,  
Kelly Wall  
Financial Results, Applications  
Avaya, Inc.  
(408)577-7706 (Mon, Tues, Thurs)  
(925)513-7997 (Wed, Fri)

-----Original Message-----

**From:** Mark.Thompson@quintus.com [mailto:Mark.Thompson@quintus.com]  
**Sent:** Tuesday, May 08, 2001 1:41 PM  
**To:** kawall@avaya.com  
**Cc:** sasthana@avaya.com  
**Subject:** Liabilities Update

Hi Kelly,

I am attaching a recap on the liabilities that were assumed by Avaya. I thought this format would enable us to discuss the account balances a little easier. Here are some initial comments:

1

B - 251

MT 00430

\* The accounts payable liabilities were reduced by \$1.3 million, of which 700k was due to international payables that are no longer tracked in my numbers. The remaining approximately 600k were payments made to vendors which were incurred as liabilities "post-bankruptcy" (i.e. end of February). What i have for backup would be a report showing the initial amount that was assumed by Avaya, then i am manually tracking what payments were made each month from this initial list. I anticipate with our large payment scheduled for next week that the majority if not all of these initial assumed liabilities will be paid and gone from this list by the end of May.

\* The accrued liabilities amount is a mixture of many accounts. I have detailed in one of my files the decrease by account number. We have reconciliations for these accounts and i will forward an email from Lisa Facka which will have some included. Note that of the initial \$5.5 million assumed, only \$2.7 million remains at the end of April. Major causes of this are due to 1) payroll being booked, reducing the accrued payroll amount, 2) bonuses being paid out, leaving a balance that is in essence an over-accrual, although there will be some payments that are made late that will flow through this account, and 3) a reduction due to international liabilities that are no longer tracked in these numbers.

\* Deferred revenue was reduced by approximately \$621k, and the reconciliation will be included in Lisa's email.

When you have time lets discuss.

mark

«BS43001vs41001.xls» «liabilities11.xls» «AP41001.xls»

Mark P. Thompson  
Avaya Inc.  
(p) 925 479-2854  
(f) 925 479-2101

Qualitas Corporation  
Consolidated Balance Sheets  
4/30/2001  
(in 000's)

ASSETS	Quintus	Acuity	Munifex	Total	Quintus	Acuity	Total
<b>Current Assets</b>							
Cash and Cash Equivalents	579	(91)	(2)	486	-	486	486
Short-Term Investments	-	-	62	62	-	62	62
Accounts Receivable, net	6,651	99	449	7,199	-	7,199	7,199
Prepaid Expenses & Other Assets	322,943	(46,517)	(273,900)	2,526	1,270	1,270	2,526
<b>Total Current Assets</b>	<b>330,173</b>	<b>(46,509)</b>	<b>(273,901)</b>	<b>1,256</b>	<b>9,017</b>	<b>9,017</b>	<b>10,273</b>
Property & Equipment, net	14,841	532	1,015	16,388	774	15,614	16,388
Intangible Assets, net	-	4,774	4,771	9,545	-	9,545	9,545
Other Assets	6,553	36	2	6,591	18	6,373	6,391
Intercompany Receivable - US	2,041	(11,359)	9,318	-	-	-	-
<b>TOTAL ASSETS</b>	<b>353,408</b>	<b>(32,526)</b>	<b>(238,285)</b>	<b>42,397</b>	<b>2,048</b>	<b>40,549</b>	<b>42,397</b>
<b>LIABILITIES &amp; EQUITY</b>							
<b>Current Liabilities</b>							
Accounts Payable	6,543	98	34	6,673	-	6,675	6,675
Accrued Liabilities	8,158	392	478	9,228	7,016	2,712	9,728
Deferred Revenue	6,990	163	295	7,448	-	7,448	7,448
Capital Lease	44	115	10	170	-	170	170
Short-Term Debt	177	100	-	277	12	265	277
<b>Total Current Liabilities</b>	<b>22,612</b>	<b>369</b>	<b>817</b>	<b>24,398</b>	<b>7,028</b>	<b>17,270</b>	<b>24,298</b>
Capital Lease	119	-	238	357	-	357	357
Long Term Debt	580	-	-	580	-	580	580
Deferred Revenue	178	-	-	178	-	178	178
<b>Total Liabilities</b>	<b>23,489</b>	<b>869</b>	<b>1,055</b>	<b>25,413</b>	<b>7,608</b>	<b>17,805</b>	<b>23,413</b>
<b>Stockholders' Equity</b>							
Preferred Stock	-	-	-	-	-	-	-
Common Stock	36	-	-	36	36	-	36
Additional Paid-In Capital	442,500	-	-	442,500	442,500	-	442,500
Shareholder Note Receivable	(5,281)	-	-	(5,281)	(223)	(3,038)	(3,281)
Deferred Compensation	(418)	-	-	(418)	(418)	-	(418)
Unrealized Gain/(Loss)	-	-	-	-	-	-	-
Cumulative Translation Adjustment	(605)	-	-	(605)	(31,281)	31,281	76
Qualitas Purchase	-	-	-	-	-	-	76
International Purchase	-	-	-	-	-	-	-
Accumulated Deficit	(106,313)	(53,393)	(239,340)	(419,049)	(416,308)	(1,311)	(1,753)
<b>Total Stockholders' Equity</b>	<b>329,919</b>	<b>(53,393)</b>	<b>(239,340)</b>	<b>17,184</b>	<b>(3,560)</b>	<b>22,744</b>	<b>17,184</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>353,408</b>	<b>(32,526)</b>	<b>(238,285)</b>	<b>42,397</b>	<b>2,048</b>	<b>40,549</b>	<b>42,397</b>

Quintus Corporation  
Consolidated Balance Sheets  
4/16/2001  
(in \$000's)

ASSETS	Quintus	Avaya	Eliminating			Total
			Accts	Merch	Int'l	
<b>Current Assets</b>						
Cash and Cash Equivalents	5,123	(8)	2	876		5,992
Short-Term Investments			62			62
Accounts Receivable, net	6,780	100	572	1,070	(20)	8,522
Prepaid Expenses & Other Assets	322,971	(46,530)	(213,900)	619	3,140	8,522
<b>Total Current Assets</b>	<b>334,874</b>	<b>(46,530)</b>	<b>(213,900)</b>	<b>2,563</b>	<b>(17,716)</b>	<b>16,460</b>
Property & Equipment, net	15,159	558	1,038	430	17,185	17,185
Intangible Assets, net		4,774	4,771		9,545	9,545
Other Assets	6,353	16	2		6,371	6,371
Intercompany Receivable - US						
Intercompany Receivable - BV	4,299	(10,906)	9,353	11,022	(13,768)	
<b>TOTAL ASSETS</b>	<b>360,635</b>	<b>(31,997)</b>	<b>(213,900)</b>	<b>249</b>	<b>30,817</b>	<b>48,769</b>
<b>LIABILITIES &amp; EQUITY</b>						
<b>Current Liabilities</b>						
Accounts Payable	7,142	125	26	703	7,996	7,996
Accrued Liabilities	10,941	583	542	319	12,585	12,585
Deferred Revenue	7,451	188	330		4,069	4,069
Capital Lease	44	116	10		170	170
Short Term Debt	177	100			277	277
<b>Total Current Liabilities</b>	<b>25,835</b>	<b>1,112</b>	<b>908</b>	<b>1,222</b>	<b>29,097</b>	<b>29,097</b>
Capital Lease	119		234		357	357
Long Term Debt	580				580	580
Deferred Revenue	178				178	178
<b>Total Liabilities</b>	<b>26,722</b>	<b>1,112</b>	<b>1,144</b>	<b>1,222</b>	<b>30,212</b>	<b>30,212</b>
<b>Stockholders' Equity</b>						
Preferred Stock						
Common Stock	36			20	36	36
Additional Paid-in Capital	442,500			442,500	442,500	442,500
Shareholder Notes Receivable	(5,281)			(5,281)	(5,281)	(5,281)
Deferred Compensation	(418)			(418)	(418)	(418)
Unrealized Gain/(Loss)						
Cumulative Translation Adjustment	(557)			633	76	76
Quintus Purchase	(102,327)	(33,109)	(239,246)	(1,026)	(116,308)	(116,308)
Accumulated Deficit						
<b>Total Stockholders' Equity</b>	<b>213,933</b>	<b>(33,109)</b>	<b>(239,246)</b>	<b>(973)</b>	<b>20,695</b>	<b>26,223</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>360,635</b>	<b>(31,997)</b>	<b>(213,900)</b>	<b>249</b>	<b>30,817</b>	<b>48,769</b>

**Quintus Corporation**  
**Schedule of Assumed Liabilities - FINAL**  
 In Thousands

**Current Liabilities**

		<u>4/30/2001</u>
Other Accounts Payable <sup>1</sup>	\$ 917	865,153
Trade AP	7,080	5,810,569
Accrued Liabilities - See attached Detail	5,513	2,714,043
Deferred Revenue	8,069	7,448,000
Capital Leases	170	170,000
Short Term Debt <sup>3</sup>	265	265,000
<b>Total Current Liabilities</b>	<b><u>22,014</u></b>	<b><u>17,272,764</u></b>
Capital Leases	357	357,000
Long Term Debt	-	-
Deferred Revenue	<u>178</u>	<u>178,000</u>
<b>Total Liabilities 4</b>	<b><u>\$ 22,549</u></b>	<b><u>17,807,764</u></b>

**NOTES:**

1. Accrual for amounts due to third party contractors, international and Atlanta building expenses.
2. Estimate of Post Petition Trade Accounts payable.
3. Remaining short term debt relates to the SVB Term Loan and the Beehive Note.
4. Excludes the amount of U.S. \$500,000 owing to Silicon Valley Bank secured by certain accounts receivable from Intecom Inc. to Quintus Corporation, which amount shall be satisfied by Avaya Inc. pursuant to a settlement agreement among Quintus Corporation, Avaya Inc., Intecom Inc. and Silicon Valley Bank providing for the cancellation by Silicon Valley Bank of such receivables and the payment of such amount by Avaya Inc. to Silicon Valley Bank.



Quintus Corporation  
Account Reconciliation

QUINTUS

**Account Description:**

Put name here

QUINTUS

**Fiscal Period:**

30-Jun-01

**Account Number:**

3001-000000 and

3003-000000

Prepared By: Cathy Hawthorne

Date: June 27, 2001

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

B - 263

02511

Accounts Payable Reconciliation - QUINTUS

Account: 3001-000000 and 3003-000000  
31-May-01

Aging	\$	12,397.68	3003
General Ledger #3001	\$	(3,671,179.70)	
General Ledger #3003	\$	3,683,351.68	
Variance	\$	225.70	

Tent *Laba*

1906-200

6/27/01  
3:59:06PM

**Aged Payables By: Branch Code/Vendor Code**  
**Quintus Corporation**  
**Detail Style, As of 06/27/2001**  
**Include Future Trxs: No      Include Trxs Paid in Full: No**

Page 1

APPLY TO NUM	CURRENCY	TRX NUM	DOC NUM	TRX TYPE	AGING DATE	APPLY DATE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
Branch Code: default	Default Branch Code										
Vendor : Automated Sy	Automated Systems Design, LLC						Status: Active				
P.O box 280221							Contact:				
Memphis , TN 38128-0221							Phone: (901) 386-9625				
							Attention:				
							Phone: 0-				
VCH022934	US	VCH022934	60198	VOUCHER	7/15/99	7/15/99	0.00	0.00	0.00	2,040.00	713
					VCH022934	Totals:	2,040.00	0.00	0.00	2,040.00	
Vendor : Automated Home	US					Totals:	2,040.00	0.00	0.00	2,040.00	
Vendor : Azevedo Tr							Status: Active				
Azevedo Travel							Contact:				
1333 Willow Pass Rd							Phone: 0-				
Concord, CA 94520							Attention:				
							Phone: 0-				
VCH020652	US	VCH020652	C505/3/14/99	VOUCHER	3/19/09	3/23/99	30.00	0.00	0.00	0.00	(2,822)
					VCH020652	Totals:	30.00	30.00	0.00	0.00	0.00
Vendor : Azevedo Tr Home	US					Totals:	30.00	30.00	0.00	0.00	0.00
Vendor : Brobeck Ph							Status: Active				
Brobeck Phleger & Harrison							Contact:				
Dept. 05634							Phone: 0-				
P.O. Box 39000							Attention:				
San Francisco, CA 94139-5834							Phone: (415) 424-0160				
VCH021434	US	VCH021434	21873	VOUCHER	4/27/99	5/7/99	0.00	0.00	0.00	814.25	792
			8018542	CASHDISB	4/27/99	5/7/99	0.00	0.00	0.00	(814.25)	
			SB019490	VOIDTRX	4/27/99	8/17/99	0.00	0.00	0.00	814.25	
			VCH021434		Totals:	814.25	0.00	0.00	0.00	814.25	
Vendor : Brobeck PhHome	US					Totals:	814.25	0.00	0.00	814.25	
Vendor : Chen Yiwei							Status: Active				
Yiwei Chen							Contact:				
							Phone: 0-				
							Attention:				
							Phone: 0-				
VCH033674	US	VCH033674	w/e 07/01/2000	VOUCHER	6/30/00	6/30/00	0.00	0.00	0.00	41.47	362
			DISB025941	CASHDISB	6/30/00	6/30/00	0.00	0.00	0.00	(41.42)	
			VCH033674		Totals:	0.05	0.00	0.00	0.00	0.05	
Vendor : Chen Yiwei Home	US					Totals:	0.05	0.00	0.00	0.00	0.05
Vendor : Cooke Doreen							Status: Active				
Doreen Cooke							Contact:				
1471 Balham Drive, #208							Phone: 0-				
Concord, CA 94521							Attention:				
							Phone: 0-				
VCH046976	US	VCH046976	w/e 03/03/01	VOUCHER	3/20/01	2/28/01	0.00	0.00	0.00	0.01	99
			VCH046976		Totals:	0.01	0.00	0.00	0.00	0.01	
CH046977	US	VCH046977	w/e 3/10/01	VOUCHER	3/20/01	2/28/01	0.00	0.00	0.00	0.01	99
			VCH046977		Totals:	0.01	0.00	0.00	0.00	0.01	
Vendor : Cooke DoreHome	US					Totals:	0.02	0.00	0.00	0.02	
Vendor : Moonlight In							Status: Active				
Moonlight Interactive							Contact:	Randy Brooks			
20020 - L Rodrigues Ave							Phone:	(408) 253-7234			
Cupertino, CA 95014							Attention:				
							Phone: 0-				

6/27/01  
3:59:06PM

## Aged Payables By: Branch Code/Vendor Code

Page 2

Quintus Corporation

Detail Style, As of 06/27/2001

Include Future Trxs: No Include Trxs Paid in Full: No

APPLY TO NUM TRX NUM	CURRENCY DOC NUM	TRX TYPE	AGING DATE	APPLY DATE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
branch Code: default		Default Branch Code			- Continued..				
Vendor: Moonlight In					Status: Active				
Moonlight Interactive					Contact: Randy Brooks				
20200 - L Rodrigues Ave					Phone: (408) 253-7234				
Cupertino, CA 95014					Attention:				
					Phone: 0-				
VCH008299	US								
VCH008299	QUI0002	VOUCHER	11/1/96	10/10/97	0.00	0.00	0.00	400.00	1,699
DISB009203	014689	CASHDISB	11/1/96	10/10/97	0.00	0.00	0.00	(400.00)	
DISB009218	DB000250	DB.MEMO	11/1/96	10/10/97	0.00	0.00	0.00	(400.00)	
	VCH008299		Totals:	(400.00)	0.00	0.00	0.00	(400.00)	
Vendor: Moonlight In Home US			Totals:	(400.00)	0.00	0.00	0.00	(400.00)	
Vendor: N.C. Dept of					Status: Active				
N.C. Dept. of Revenue					Contact:				
P.O. Box 25000					Phone: 0-				
Raleigh, NC 27640-0150					Attention:				
					Phone: 0-				
DISB021223	US								
DISB021223	DB000599	DB.MEMO							
DISB037624	DB000599	APPLY OA							
	DISB021223		Totals:	(0.90)	0.00	0.00	0.00	(0.90)	
Vendor: N.C. Dept of Home US			Totals:	(0.90)	0.00	0.00	0.00	(0.90)	
Vendor: Network Solu					Status: Active				
Network Solutions, Inc.					Contact:				
PO Box 17305					Phone: 0-				
Baltimore, MD 21297-0525					Attention:				
					Phone: 0-				
DISB037672	US								
DISB037672	DB000927	DB.MEMO							
	DISB037672		Totals:	(70.00)	0.00	0.00	0.00	(70.00)	
VCH046301	US								
VCH046301	28628157	VOUCHER	12/4/00	2/27/01	0.00	0.00	0.00	70.00	205
DISB036870	001341	CASHDISB	12/4/00	5/14/01	0.00	0.00	0.00	(70.00)	
DISB037789	002290	CASHDISB	12/4/00	6/26/01	0.00	0.00	0.00	(70.00)	
DISB037845	002290	VOIDTRX	12/4/00	6/27/01	0.00	0.00	0.00	70.00	
DISB037511	001341	STOPPYT	12/4/00	6/22/01	0.00	0.00	0.00	70.00	
	VCH046301		Totals:	70.00	0.00	0.00	0.00	70.00	
Vendor: Network SoHome US			Totals:	0.00	0.00	0.00	0.00	0.00	
Vendor: Newsedge					Status: Active				
Newsedge					Contact:				
8 New England Executive Park-West					Phone: 0-				
Burlington, MA 01803-5007					Attention:				
					Phone: 0-				
VCH020199	US								
VCH020199	B000203931-40	VOUCHER	2/28/99	2/28/99	0.00	0.00	0.00	29.95	850
	VCH020199		Totals:	29.95	0.00	0.00	0.00	29.95	
Vendor: Newsedge	Home	US	Totals:	29.95	0.00	0.00	0.00	29.95	
Vendor: Oce-Use 02					Status: Active				
Oce-USA Inc.					Contact:				
P.O. Box 92601					Phone: 0-				
Chicago, IL 60675-2601					Attention:				
					Phone: 0-				
DISB037863	US								
DISB037863	DB000918	DB.MEMO							
	DISB037863		Totals:	(361.38)	0.00	0.00	0.00	(361.38)	
DISB037864	US								
DISB037864	DB000919	DB.MEMO							
	DISB037864		Totals:	(32.13)	0.00	0.00	0.00	(32.13)	
DISB037865	US								
DISB037865	DB000920	DB.MEMO							
	DISB037865		Totals:	(123.28)	0.00	0.00	0.00	(123.28)	

6/27/01  
3:59:06PM

## Aged Payables By: Branch Code/Vendor Code

Page 3

Quintus Corporation

Detail Style, As of 06/27/2001

Include Future Trxs: No Include Trxs Paid in Full: No

APPLY TO NUM TRX NUM	CURRENCY DOC NUM	TRX TYPE	AGING DATE	APPLY DATE	UNDER 30 DAYS	31-60 DAYS	61-90 DAYS	OVER 90 DAYS	DAYS AGED
<b>Branch Code: default Default Branch Code</b>									
- Continued...									
Vendor : Oce-Use 02 Oce-USA Inc. P.O. Box 92601 Chicago, IL 60675-2601									
Status: Active Contact: Phone: 0- Attention: Phone: 0-									
DISB037866 DISB037866	US DB000921	DB,MEMO		6/22/01	0.00	0.00	0.00	0.00	(37.96)
DISB037867 DISB037867	US DB000922	DB,MEMO	Totals:	(37.96)	0.00	0.00	0.00	0.00	(37.96)
DISB037868 DISB037868	US DB000923	DB,MEMO	Totals:	(275.60)	0.00	0.00	0.00	0.00	(275.60)
DISB037869 DISB037869	US DB000924	DB,MEMO	Totals:	(1,373.75)	0.00	0.00	0.00	0.00	(1,373.75)
DISB037871 DISB037871	US DB000926	DB,MEMO	Totals:	(275.60)	0.00	0.00	0.00	0.00	(275.60)
DISB037873 DISB037873	US DB000928	DB,MEMO	Totals:	(361.38)	0.00	0.00	0.00	0.00	(361.38)
DISB037874 DISB037874	US DB000929	DB,MEMO	Totals:	(39.93)	0.00	0.00	0.00	0.00	(39.93)
DISB037875 DISB037875	US DB000930	DB,MEMO	Totals:	(227.32)	0.00	0.00	0.00	0.00	(227.32)
DISB037876 DISB037876	US DB000931	DB,MEMO	Totals:	(336.59)	0.00	0.00	0.00	0.00	(336.59)
DISB037877 DISB037877	US DB000932	DB,MEMO	Totals:	(56.56)	0.00	0.00	0.00	0.00	(56.56)
DISB037878 DISB037878	US DB000933	DB,MEMO	Totals:	(257.84)	0.00	0.00	0.00	0.00	(257.84)
DISB037879 DISB037879	US DB000934	DB,MEMO	Totals:	(336.59)	0.00	0.00	0.00	0.00	(336.59)
DISB037880 DISB037880	US DB000935	DB,MEMO	Totals:	(10.80)	0.00	0.00	0.00	0.00	(10.80)
		DISB037880	Totals:	(122.09)	0.00	0.00	0.00	0.00	(122.09)
Vendor : Oce-Use 02 Home US									
Totals: (4,228.80)									
Vendor : Reeves Sus Reeves & Associates 721 Birch Avenue San Mateo, CA 94402									
Status: Active Contact: sreaves@batnet.com Phone: 0- Attention: Phone: 0-									
VCH008300 VCH008300	US 22	VOUCHER	10/3/97	10/10/97	0.00	0.00	0.00	11,270.00	1,363
DISB00898 DISB00898	014747	CASHDISB	10/3/97	10/10/97	0.00	0.00	0.00	(11,044.60)	
DISB00899 DISB00899	014747	DISCOUNT	10/3/97	10/10/97	0.00	0.00	0.00	(225.40)	
DISB009218 DISB009218	DB000248	DB,MEMO	10/3/97	10/10/97	0.00	0.00	0.00	(11,270.00)	
		VCH008300	Totals:	(11,270.00)	0.00	0.00	0.00	(11,270.00)	
Vendor : Reeves Sus Home US									
Totals: (11,270.00)									
Vendor : Tamburri Deb Deborah Tamburri									
Status: Active Contact: Phone: 0- Attention: Phone: 0-									
VCH046121 VCH046121	US w/e 2/10/01	VOUCHER	2/10/01	2/23/01	0.00	0.00	0.00	587.75	137
		VCH046121	Totals:	587.75	0.00	0.00	0.00	587.75	

6/27/01  
3:59:06PM

## Aged Payables By: Branch Code/Vendor Code

Quintus Corporation  
Detail Style, As of 06/27/2001

Include Future Trxs: No Include Trxs Paid in Full: No

Page 4

APPLY TO NUM	CURRENCY				UNDER 30	31-60	61-90	OVER 90	DAYS
TRX NUM	DOC NUM	TRX TYPE	AGING DATE	APPLY DATE	DAYS	DAYS	DAYS	DAYS	AGED
<b>Branch Code: default Default Branch Code</b>									
-Continued..									
Vendor : Tamburri D	Home	US	Totals:	587.75	0.00	0.00	0.00	587.75	
Vendor : XO Comm									
XO Communications									
PO Box 31001-0429									
Pasadena, CA 91110-0429									
Status: Active									
Contact:									
Phone: 0-									
Attention:									
Phone: 0-									
DISB037870	US								
DISB037870	DB000925	DB MEMO		6/22/01	0.00	0.00	0.00	(1,289.25)	
VCH045997	US								
VCH045997	0000070000022	VOUCHER	1/7/01	2/21/01	0.00	0.00	0.00	1,289.25	171
DISB036963	001473	CASHDISB	1/7/01	5/14/01	0.00	0.00	0.00	(1,289.25)	
DISB037858	002372	CASHDISB	1/7/01	6/26/01	0.00	0.00	0.00	(1,289.25)	
DISB037866	002372	VOIDTRX	1/7/01	6/27/01	0.00	0.00	0.00	1,289.25	
DISB037508	001473	STOPPYT	1/7/01	6/22/01	0.00	0.00	0.00	1,289.25	
VCH045997			Totals:	1,289.25	0.00	0.00	0.00	1,289.25	
Vendor : XO Comm	Home	US	Totals:	0.00	0.00	0.00	0.00	0.00	
Branch Code: default	Home	US	Totals:	(12,397.68)	30.00	0.00	0.00	(12,427.68)	
<b>REPORT TOTALS:</b>	Home	US	Totals:	(12,397.68)	30.00	0.00	0.00	(12,427.68)	

Total number of vendors listed: 13

6/27/01  
4:00:13PM

## General Ledger Report By: Account Code / Apply Date

Page 1

Quintus

06/01/2001 Thru 06/30/2001, Summary, Non-Zero Accounts, All Transactions  
\* = Totals or Records that Include Unposted Transactions

Beginning Account Code: 3001-000000

Ending Account Code: 3001-000000

ACCOUNT CODE	DESCRIPTION	DEBIT	CREDIT	BALANCE
000000 Accounts Payable - Trade General	Beginning Balance			(3,671,179.70)
<b>Report Totals:</b>		<b>(3,671,179.70)</b>	<b>0.00</b>	<b>0.00</b>

Total Number of accounts listed: 1

6/27/01  
4:00:59PM

## General Ledger Report By: Account Code / Apply Date

Page 1

Quintus

06/01/2001 Thru 06/30/2001, Summary, Non-Zero Accounts, All Transactions

\* = Totals or Records that include Unposted Transactions

Beginning Account Code: 3003-000000

Ending Account Code: 3003-000000

ACCOUNT CODE	DESCRIPTION	DEBIT	CREDIT	BALANCE
300000 Accounts Payable - Post Petition - Trade	Beginning Balance			3,736,680.67
	Period 3 Totals:	1,826,225.45	1,879,554.44	(53,328.99)
	Ending Balance thru 06/30/2001			3,683,351.68
Report Totals:		3,736,680.67	1,826,225.45	1,879,554.44
Total Number of accounts listed: 1				3,683,351.68

RE: Quintus issue

Page 1 of 4

---

**From:** Maloney, Gregory L (Greg) [mailto:[gmaloney@avaya.com](mailto:gmaloney@avaya.com)]  
**Sent:** Wednesday, July 25, 2001 12:31 PM  
**To:** Wilson, Gary (Gary)  
**Cc:** Friedman, Keith (Keith); Poriadjian, Janet (Janet); Lowery, Melissa (Melissa); Erdle, Robert J (Robert); Wall, Kelly A (Kelly); Konicki, Gary R (Gary); [mpthompson@avaya.com](mailto:mpthompson@avaya.com); Asthana, Shobhna (Shobhna); Black, Lewis W (Lewis); Sherbet, Eric (Eric)  
**Subject:** RE: Quintus issue  
**Attachments:** liabilities13.xls

Gary,

To your knowledge was a schedule put together that would have outlined any outstanding international compensation liabilities incurred by Quintus before the Avaya close?

Regards,

*Greg*

**G. L. Maloney, Process Owner**  
**M&A Infrastructure Integration**  
**Avaya Inc.**

Room 1W-017; 211 ML Airy Road  
 Basking Ridge, New Jersey 07920  
 908/953-2537 (ofo); 908/953-3803 (fax)  
 908/369-8807 (vo); 908/432-8743 (mobile)

-----Original Message-----

**From:** [mpthompson@avaya.com](mailto:mpthompson@avaya.com) [mailto:[mpthompson@avaya.com](mailto:mpthompson@avaya.com)]  
**Sent:** Wednesday, July 25, 2001 11:10 AM  
**To:** Maloney, Gregory L (Greg); Asthana, Shobhna (Shobhna)  
**Cc:** Friedman, Keith (Keith); Poriadjian, Janet (Janet); Lowery, Melissa (Melissa); Erdle, Robert J (Robert); Wall, Kelly A (Kelly); Konicki, Gary R (Gary); [mpthompson@avaya.com](mailto:mpthompson@avaya.com)  
**Subject:** RE: Quintus issue

All:

Attached is a final schedule of the assumed liabilities that Avaya took over from Quintus, approximately \$22.5 million (note 4/20/01 column). Included in those liabilities were the international numbers (i.e. from the BV operations), of which \$90k were for accrued commissions. I am not aware of any other international charges that were not accrued for at the time of the acquisition. Detail for any of the international assumed liabilities should be addressed to the International team.

mark

-----Original Message-----

**From:** Maloney, Gregory L (Greg) [mailto:[gmaloney@avaya.com](mailto:gmaloney@avaya.com)]  
**Sent:** Wednesday, July 25, 2001 7:07 AM  
**To:** Asthana, Shobhna (Shobhna)  
**Cc:** Friedman, Keith (Keith); Poriadjian, Janet (Janet); Lowery, Melissa (Melissa); Erdle, Robert J (Robert);

RE: Quintus issue

Page 2 of 4

Wall, Kelly A (Kelly); Konicki, Gary R (Gary); Thompson, Mark P (Mark P)  
**Subject:** RE: Quintus issue

Shobhna,

Hopefully you have the schedule that is referring to below....

Regards,

**Greg**

**G. L. Maloney, Process Owner**  
**M&A Infrastructure Integration**  
**Avaya Inc.**

Room 1W-017; 211 Mt. Airy Road  
 Basking Ridge, New Jersey 07920  
 908/953-2537 (ofc.); 908/953-3803 (fax)  
 908/369-8807 (vo); 908/432-8743 (mobile)

-----Original Message-----

**From:** Lowery, Melissa (Melissa)  
**Sent:** Wednesday, July 25, 2001 9:48 AM  
**To:** Asthana, Shobhna (Shobhna)  
**Cc:** Friedman, Keith (Keith); Poriadjan, Janet (Janet); Maloney, Gregory L (Greg)  
**Subject:** RE: Quintus issue

Per the Quintus agreement (refer to Schedule 1.03), Avaya is responsible for all liabilities or obligations relating to employee benefits or compensation arrangements (other than those accrued on the Company Balance Sheet) existing on or prior to the Closing Date with respect to any employee or former employee solely to the extent such liabilities or obligations and an estimate of the amount thereof are disclosed in an annex to this Schedule.

Shobhna,

I'm not quite sure if you or someone in your group received a detailed schedule of such liabilities and their estimated amounts. I believe we discussed these type of compensation arrangements during Janet and I visit in April. If I remember correctly, I believe you were in agreement with assuming those liabilities, but I do not recall specifically discussing Dutch Quintus.

-----Original Message-----

**From:** Friedman, Keith (Keith)  
**Sent:** Monday, July 23, 2001 1:34 PM  
**To:** Lowery, Melissa (Melissa)  
**Subject:** FW: Quintus issue

Melissa,

Not sure if you have a copy of the Merger Agreement to see if it says anything about this. Let's discuss.

-----Original Message-----

**From:** Maloney, Gregory L (Greg)  
**Sent:** Monday, July 23, 2001 1:03 PM

RE: Quintus issue

Page 3 of 4

**To:** Asthana, Shobhna (Shobhna); Wall, Kelly A (Kelly)  
**Cc:** Erdle, Robert J (Robert); Kopec-Boub, Sandra (Sandra); Chan, Mary W (Mary); Mahr, Frank Joseph (Frank); Friedman, Keith (Keith)

**Subject:** RE: Quintus issue

Shobhna / Kelly,

Does is make sense for us to be paying for this?

Regards,

**Greg**

**G. L. Maloney, Process Owner**  
**M&A Infrastructure Integration**  
**Avaya Inc.**

Room 1W-017; 211 Mt. Airy Road  
 Basking Ridge, New Jersey 07920  
 908/953-2537 (ofc.); 908/953-3603 (fax)  
 908/369-8807 (vo); 908/432-8743 (mobile)

-----Original Message-----

**From:** Kopec-Boub, Sandra (Sandra)  
**Sent:** Monday, July 23, 2001 10:57 AM  
**To:** Maloney, Gregory L (Greg); Chan, Mary W (Mary)  
**Cc:** Erdle, Robert J (Robert)  
**Subject:** FW: Quintus issue  
**Importance:** High

Mary,  
 Greg,

Not sure whose call this is – can you provide guidance? Are we responsible for paying compensation on revenue generated before Avaya purchased Quintus? This appears to be another unresolved issue lingering from Quintus.

**Sandra Kopec-Boub**  
**Project Manager**  
**Global Employee Services**  
**Avaya Inc.**  
**Voice: 908 953-5072**

-----Original Message-----

**From:** Russo, Annette L (Annette)  
**Sent:** Monday, July 23, 2001 5:49 AM  
**To:** Kopec-Boub, Sandra (Sandra)  
**Cc:** Losfeld, Annabel (Annabel)  
**Subject:** Quintus issue  
**Importance:** High

Sandra,

B - 273

MT 00334

RE: Quintus issue

Page 4 of 4

The compensation manager in EMEA has had some questions from the Quintus salespeople in her region. They are asking if Avaya will be paying compensation on any revenue that was generated prior to Avaya's purchase of Quintus.

Can you tell me if we purchased the liability for paying that compensation from the Dutch Quintus company that was involved in the transaction (I believe that it was called Quintus Call Centers BV)?

If you need any further information or if you have questions, please feel free to contact me.

Regards,

Annette

Annette L. Russo  
Senior Manager, International Sales Compensation Administration  
32.2.357.5836  
TBD  
arusso@avaya.com

Quintus Corporation  
 Schedule of Assumed Liabilities - FINAL  
 In Thousands

Current Liabilities	3/31/2001	4/30/2001	5/31/2001	6/30/2001
Other Accounts Payable <sup>1</sup>	\$ 917	865,153	247,138	230,000
Trade AP	7,080	5,810,569	(52,891)	1,199
Accrued Liabilities - See attached Detail	5,513	2,714,043	2,465,093	2,458,507
Deferred Revenue	8,069	7,448,000	7,146,573	8,488,380
Capital Leases	170	170,000	156,784	179,114
Short Term Debt <sup>2</sup>	265	265,000	0	0
<b>Total Current Liabilities</b>	<b>22,014</b>	<b>17,272,764</b>	<b>9,962,696</b>	<b>11,357,200</b>
Capital Leases	357	357,000	357,895	318,784
Long Term Debt	-	-	-	-
Deferred Revenue	178	178,000	178,000	178,000
<b>Total Liabilities 4</b>	<b>\$ 22,549</b>	<b>17,807,764</b>	<b>10,498,591</b>	<b>11,853,984</b>

NOTES:

1. Accrual for amounts due to third party contractors, international and Atlanta building expenses.
2. Estimate of Post Petition Trade Accounts payable.
3. Remaining short term debt relates to the SVB Term Loan and the Beehive Note.
4. Excludes the amount of U.S. \$500,000 owing to Silicon Valley Bank secured by certain accounts receivable from Intecom Inc. to Quintus Corporation, which amount shall be satisfied by Avaya Inc. pursuant to a settlement agreement among Quintus Corporation, Avaya Inc., Intecom Inc. and Silicon Valley Bank providing for the cancellation by Silicon Valley Bank of such receivables and the payment of such amount by Avaya Inc. to Silicon Valley Bank.

Quinsea Corporation  
Schedule of Accrued Liabilities - FINAL  
In Thousands

	12/31/2006	GL Account	Amount 1/30/2007	Amount 4/30/2007	Amount 5/31/2007	Amount 6/30/2007
<b>Legal &amp; Accounting</b>						
Transactions/Entrepeneur/Shareholder Liabilities <sup>1</sup>	\$ 5	3301-00000	300,000.00	300,000.00	300,000.00	300,000.00
Doris Poly Estimate	500	3301-00000	200,000.00	200,000.00	200,000.00	200,000.00
Pechabhi Sung Zhen Young & Jean	115	3301-00000	115,000.00	115,000.00	115,000.00	115,000.00
Prior Settlements						
Yankee Normal Course Legal	100	3301-00000	100,000.00	115,000.00	91,940.10	662,485.10
Payroll Related						
Journal Corrections	323	3302-00000	224,004.95	214,244.40	11,140.52	14,446.75
		3302-10000	4,412.00	700.00	0.00	0.00
		3302-40000	12,222	11,514.75	1,122.50	410
		3302-50000	90,121.00	92,104.17	0.00	0.00
		3302-60000	0.00	17,424.34	1,427.35	14,714.75
Accrued Payroll 2	715	3301-00000	154,511.33	157,378.35	0.00	0.00
		3301-30000	60,494.85	60,494.85	0.00	0.00
		3301-40000	57,387.56	77,601.44	0.00	0.00
		3301-50000	1,48,254.34	10,364.34	139,946.34	139,946.34
Accrued Benefits	1,019	3302-00000	11,415.41	94,795.14	67,244.39	47,707.95
		3302-10000	4,094.38	1,97,694.33	32,466.38	32,466.38
Accrued Vacation	1,020	3304-00000	1,204,333.39	1,205,681.40	1,233,966.33	1,233,966.33
		3304-30000	200,645.70	202,865.70	215,349.69	215,349.69
		3304-40000	66,004.65	66,004.65	75,655.07	75,655.07
		3304-50000	28,271.00	1,401,781.94	0.00	0.00
401K/Health Care Welfare	94	3306-00000	33,391.53	37,192.61	37,192.61	151,420.99
		3306-10000	5,001.93	11,415.69	11,415.69	55,443.62
		3306-20000	128,149	115,564.57	115,564.57	115,564.57
		3306-30000	23,033.82	22,008.71	22,021.33	14,393.40
		3306-40000	9,283.82	8,149.70	8,299.84	8,299.84
		3306-50000	10,594.32	10,460.50	10,553.29	10,553.29
		3306-60000	29,155	32,511	37,135	37,135
		3306-70000	1,131.13	2,402.22	5,322.34	294.72
		3306-80000	211.40	342.08	336.59	147.56
		3306-90000	2,166.67	91,394.30	1,108.49	5,339.77
International Payroll Taxes	316	3305-00000	315,902.08	0.00	0.00	0.00
Fringe Benefits		3305-10000	0.00	123,329.94	0.00	0.00
		3305-20000	0.00	24,916.23	0.00	0.00
		3305-30000	0.00	7,023.44	157,762.35	0.00
Payroll Charging	-	3307-00000	0.00	0.00	0.00	4,452.50
Sales Related		3308-00000	0.00	0.00	0.00	53,993.50
Other Accrued Royalties	-					
Taxes						
Sales Tax	128	3313-00000	2,141.28	2,141.28	3,012.29	10,148.44
		3314-00000	(211.73)	382.75	11,091.15	7,065.51
		3317-00000	1,021.69	1,121.49	3,111.92	1,111.72
		3318-00000	409	0.00	600	723.52
		3319-00000	12,712.00	15,712.00	19,991.06	15,712.00
		3320-00000	1,844.06	1,174.96	2,024.93	2,024.93
		3321-00000	263.72	682.22	1,724.74	1,724.74
		3323-00000	12,024.59	12,024.59	9,022.34	9,022.34
		3325-00000	7,384.68	9,022.34	11,123	11,123
		3326-00000	0.00	0.00	3,044.66	10,446.30
		3326-10000	54,643.30	54,643.30	34,646.30	34,646.30
		3327-00000	5,861.52	3,662.53	9,461.52	9,461.52
		3328-00000	22,791.30	22,791.30	22,791.30	22,791.30
		3329-00000	(1,712.17)	5,712.65	5,712.65	5,712.65
		3329-10000	1,371.29	5,712.65	5,712.65	5,712.65
		3331-00000	1,371.29	5,712.65	5,712.65	5,712.65
		3334-00000	1,661.70	1,661.70	0.00	0.00
		3341-00000	640	1,010.09	4,155.95	4,155.95
		3348-00000	(1,775.00)	3,579.02	(1,973.70)	214.06
		3349-00000	3,621.34	3,623.34	3,623.34	3,623.34
		3351-00000	331.06	332.46	0.00	0.00
		3353-00000	0.00	0.00	11,150.63	11,150.63
		3372-00000	1,119.39	1,119.39	1,119.39	1,119.39
		3381-00000	1,004.63	1,004.63	8,004.63	8,004.63
		3391-00000	1791.25	1,797.25	3,777.25	3,777.25
		3393-00000	1,312.77	1,182.27	1,182.27	1,182.27
		3394-00000	463.35	415.35	415.35	415.35
		3395-00000	1,612.22	1,647.20	1,647.20	1,647.20
		3396-00000	297.00	297.00	1,204.50	1,204.50
		3397-00000	2,155.95	2,155.95	2,155.95	2,155.95
		3398-00000	2,046.99	2,046.99	2,046.99	2,046.99
		3399-00000	49.63	49.63	-96.63	39.61
		3405-00000	0.00	0.00	0.00	24.75
		3406-00000	2,068.67	3,314.67	3,142.26	3,142.26
		3421-00000	2,093.00	2,093.00	2,093.00	2,093.00
		3571-00000	256.00	256.00	256.00	256.00
		3572-00000	112.50	112.50	112.50	112.50
		3573-00000	108.00	108.00	108.00	108.00
		3575-00000	434.73	434.73	434.73	434.73
VAT Tax	35	3303-00000	35,005.00	127,172.39	600	0.00
Other						
Exchange Liability	113	3323-00000	115,320.79	115,320.79	115,320.79	115,320.79
Total Accrued Liabilities	9	5,513	5,513,419.55	1,714,042.46	2,445,021.17	2,438,547.14

## NOTES

1. Estimates of Professional Fees and Expenses. These amounts have not yet been invoiced to Quinsea.

2. Estimated payroll accrual for period from April 1 - April 10. Includes estimated accrued vacation and 401K of approximately 10%.

**COPY**

Page 1

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

IN RE:

QUINTUS CORPORATION, et al.,  
Debtors.

-----  
QUINTUS CORPORATION,  
MUSTANG.COM, INC., and  
ACUITY CORPORATION,

Plaintiffs,

vs.

AVAYA, INC.,  
Defendant.

) Adversary No  
04-53074  
(MFW)

DEPOSITION OF IRVING L. ROTTER  
New York, New York  
Friday, November 4, 2005

Reported by:  
TAMI H. TAKAHASHI, RPR  
JOB NO. 178894

Esquire Deposition Services  
(212) 687-8010

B - 277

153

Page 3

1

2

APP E A R A N C E S:

3

4

REED SMITH LLP

5

Attorneys for Plaintiffs

6

1201 Market Street, Suite 1500

7

Wilmington, Delaware 19801

8

BY: JOHN G. HARRIS, ESQ.

9

10

11

SIDLEY AUSTIN BROWN & WOOD LLP

12

Attorneys for Defendant

13

787 Seventh Avenue

14

New York, New York 10019

15

BY: JAMES D. ARDEN, ESQ.

16

17

18

19

20

21

22

23

24

25

Esquire Deposition Services  
(212) 687-8010

B - 278

154

1 Rotter

<sup>2</sup> at Davis Polk and us.

3                   There may have been other lawyers  
4                   who were working in correlative areas, but  
5                   they would have been basing it upon what they  
6                   perceived the deal was, as we had done it.  
7                   But, in other words, the direct knowledge  
8                   should have been from the people negotiating  
9                   the transaction.

10 Q. Understood.

11 Is it fair to say, Mr. Rotter, that  
12 both section 1.03 and schedule 1.03 were  
13 heavily negotiated?

14 A. Yes.

15 Q. Can you elaborate on your answer?

16           A. There were extensive discussions  
17           about them. There were a number of different  
18           conversations. There was -- there were  
19           drafts, as I think you're aware, of that  
20           particular language that went back and forth.

Page 126

1

2

3

C E R T I F I C A T E

4

5

STATE OF NEW YORK )

6

: ss.

7

COUNTY OF NEW YORK )

8

9

I, TAMI H. TAKAHASHI, RPR and Notary  
Public within and for the State of New York,  
do hereby certify:

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

That IRVING ROTTER, the witness  
whose deposition is hereinbefore set forth,  
was duly sworn by me and that such deposition  
is a true record of the testimony given by the  
witness.

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47

48

I further certify that I am not  
related to any of the parties to this action  
by blood or marriage, and that I am in no way  
interested in the outcome of this matter.

49

50

51

52

53

54

55

56

57

58

59

60

61

62

63

64

65

Esquire Deposition Services  
(212) 687-8010

B - 284

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re: ) Chapter 11  
QUINTUS CORPORATION, et al., ) Bankr. Nos.  
 ) 01-00501 through  
 ) 01-00503 (MFW)  
 )  
Debtors. ) Jointly Administered  
 )  
 )  
QUINTUS CORPORATION, )  
MUSTANG.COM, INC., and )  
ACUITY CORPORATION, )  
 )  
Plaintiffs, ) Adversary No.  
v. ) 04-53074 (MFW)  
 )  
AVAYA, INC., )  
 )  
Defendant. )

Deposition of KURT F. GWYNNE, taken  
pursuant to notice at the law offices of Rosenthal,  
Monhait, Gross & Goddess, P.A., 919 North Market  
Street, Wilmington, Delaware, beginning at 10:10 a.m.,  
on Tuesday, November 22, 2005, before Julie H.  
Parrack, Registered Merit Reporter, Certified Realtime  
Reporter and Notary Public.

## APPEARANCES:

KIMBERLY E. CONNOLLY LAWSON, ESQUIRE  
REED SMITH LLP  
1201 Market Street, Suite 1500  
Wilmington, Delaware 19801  
For the Trustee Kurt F. Gwynne

WILCOX & FETZER  
1330 King Street - Wilmington, Delaware 19801  
(302) 655-0477



WILCOX & FETZER LTD.  
Registered Professional Reporters

## 1 APPEARANCES (CONT'D)

2

ELIZABETH M. ZITO, ESQUIRE  
DONALD P. RENALDO, II, ESQUIRE  
SIDLEY AUSTIN BROWN & WOOD LLP  
787 Seventh Avenue  
New York, New York 10019  
On behalf of Defendant Avaya, Inc.

6

7

8

KURT F. GWYNNE,

9 the deponent herein, having first been duly  
10 sworn on oath, was examined and testified as  
11 follows:

12 BY MS. ZITO:

13 Q. Good morning, Mr. Gwynne.

14 A. Good morning.

15 Q. My name is Elizabeth Zito. I'm with the law  
16 firm of Sidley Austin Brown & Wood, and we represent  
17 Avaya, Inc., in this action. Would you please state  
18 your full name for the record?

19 A. Kurt Frederic Gwynne.

20 Q. And could you tell me your address, please?

21 A. My home address is 24 Beach Tree -- that's with  
22 two e's, and Beach and Tree are two words, Beach Tree  
23 Drive, Glen Mills, PA, 19342.

24 Q. And your work address?



WILCOX & FETZER LTD.  
Registered Professional Reporters

1 could have recorded something before the obligation  
2 accrued. .

3 It also may be that --

4 Q. I just want to -- I used the word "incurred."  
5 You're using "accrued."

6 A. They're interchangeable.

7 Q. They're completely interchangeable to you?

8 A. I mean accrued may even be broader. But I  
9 certainly don't think, I certainly think accrued is at  
10 least as broad as the word incurred.

11 Q. Okay. So separate and apart from prepaid  
12 expenses, can you think of any other types of  
13 liabilities that would be recorded that are not yet  
14 incurred? -

15 A. Well, lease obligations, be another example.  
16 You know, you incur them monthly. Obligations, that  
17 would be real, personal property leases, employment  
18 obligation liabilities, you know, you'd pay them  
19 monthly, for example. You don't pay them -- I mean  
20 there's a thousand. I'm not an accountant, but there  
21 are many, many. I certainly can't give them all to  
22 you.

23 Q. Where is a recorded liability recorded?

24 A. On the company's books and records. It could



WILCOX & FETZER LTD.  
Registered Professional Reporters

1 be a number of places. Should be on a general ledger.  
2 Everything should be on the general ledger.

3 Q. You've used the phrase "books and records."  
4 What do you mean by that?

5 A. Books and records, pretty broad. The company's  
6 general ledgers, any other specific ledgers that the  
7 company has, could include its financial software.  
8 Anything that involves its finance or accounting  
9 systems could fall within that definition of books and  
10 records for this purpose. Obviously books and records  
11 could also include corporate minutes and things like  
12 that.

13 Q. Which, if any, of the debtors' books and  
14 records have you reviewed?

15 A. Me personally?

16 Q. The trustee.

17 A. Well, that's me. Okay, me personally. It's  
18 hard to answer that question, again, because the  
19 length of the case. It's been going on for several  
20 years. I have reviewed many of the debtors' 10-Ks and  
21 10-Qs, and obviously much of that dealt with things  
22 other than Avaya litigation.

23 We've looked at the schedules, we've  
24 looked at the claims register, which is part of our

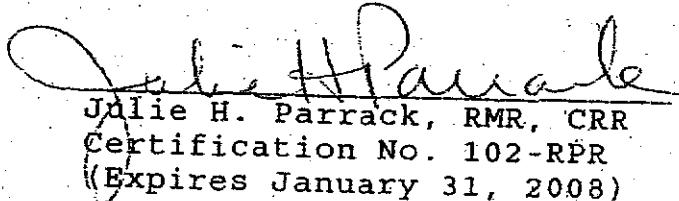


WILCOX & FETZER LTD.  
Registered Professional Reporters

## 1 CERTIFICATE

2 STATE OF DELAWARE)  
3 )  
4 NEW CASTLE COUNTY)

## 5 CERTIFICATE OF REPORTER

6 I, Julie H. Parrack, Registered Professional  
7 Reporter and Notary Public, do hereby certify that  
8 there came before me on the 22nd day of November,  
9 2005, the deponent herein, KURT F. GWYNNE, who was  
10 duly sworn by me and thereafter examined by counsel  
11 for the respective parties; that the questions asked  
12 of said deponent and the answers given were taken down  
13 by me in Stenotype notes and thereafter transcribed by  
14 use of computer-aided transcription and computer  
15 printer under my direction.16 I further certify that the foregoing is a true  
17 and correct transcript of the testimony given at said  
18 examination of said witness.19 I further certify that I am not counsel,  
20 attorney, or relative of either party, or otherwise  
21 interested in the event of this suit.22   
23 Julie H. Parrack, RMR, CRR  
24 Certification No. 102-RPR  
(Expires January 31, 2008)25 DATED: 12/5/0526 WILCOX & FETZER LTD.  
27 Registered Professional Reporters

Page 1

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

COPY

5 IN RE: : Bankr. No. 01-00501 (MFW)  
6 QUINTUS CORPORATION, et al, : through No. 01-00503 (MFW)  
7 Debtors : Jointly Administered  
8 QUINTUS CORPORATION, :  
9 MUSTANG.COM, INC., and : Adversary No. 04-53074 (MFW)  
ACUITY CORPORATION,  
10 Plaintiffs, : DEPOSITION OF:  
11 vs. : ERIC M. SHERBET  
12 AVAYA, INC.,  
13 Defendant.

DOERNER & GOLDBERG, INC  
5 Becker Farm Road • Roseland, NJ 07068

973-740-1100  
2 Industrial Way West \* Eatontown, NJ 07724

B - 290

Page 2

1 A P P E A R A N C E S:

2

3 REED SMITH, LLP  
4 BY: JOHN G. HARRIS, ESQ.  
5 1201 Market Street  
6 Suite 1500  
7 Wilmington, Delaware 19801  
8 Attorneys for Chapter 11 Trustee

9

10 SIDLEY, AUSTIN, BROWN & WOOD, LLP  
11 BY: JAMES D. ARDEN, ESQ.  
12 787 Seventh Avenue  
13 New York, New York 10019  
14 Attorneys for Avaya, Inc.

15

16

17

18

19

20

21

22

23

24

25

DOERNER & GOLDBERG, INC  
5 Becker Farm Road • Roseland, NJ 07068

973-740-1100  
2 Industrial Way West • Eatontown, NJ 07724

B - 291

Page 8

1 Q. And you're presently employed by Avaya?

2 A. Yes.

3 Q. And how long have you been employed by Avaya?

4 A. Since July 2000.

5 Q. What are your current responsibilities?

6 A. I'm the vice president and general auditor of  
7 Avaya, which means that I am the head of the internal audit  
8 group at Avaya.

9 Q. Did you hold that same position in the year  
10 2001 when the Quintus Avaya transaction closed?

11 A. No, I did not.

12 Q. What was your position then?

13 A. Corporate counsel, Avaya's law department.

14 Q. And I know that you were an associate at the  
15 law firm of Paul Hastings prior to joining Avaya. Is that  
16 correct?

17 A. That's correct.

18 Q. What was your main practice there while you  
19 were in private practice?

20 A. Just corporate law, mergers and acquisitions,  
21 security law.

22 Q. While at Avaya, have you ever handled any other  
23 sale acquisitions?

24 A. Yes.

25 Q. And what were those acquisitions?

Page 39

1 Q. You already have in front of you what's been  
2 premarked Exhibit 1, the Asset Purchase Agreement without  
3 exhibits, and the addendum.

4 You recognize that document, don't you?

5 A. Yes.

6 Q. Would you please turn to Section 1.03 of the  
7 Asset Purchase Agreement. I'm -- for purposes of the record,  
8 I'm referring to the executed copy of the Asset Purchase  
9 Agreement. And that Section 1.03 begins on page 4 and carries  
10 over to page 5, does it not?

11 A. Yes.

12 Q. Feel free to take as much time as you need to  
13 familiarize yourself with that section, although you have  
14 already read portions of it.

15 Do you recall whether that section of the Asset  
16 Purchase Agreement was -- who drafted that section of the  
17 agreement?

18 A. I don't have a specific recollection of this  
19 particular section. My assumption would be Davis Polk, who is  
20 counsel for Quintus, generally controlled the document, I  
21 would presume, in terms of the drafting. I would presume that  
22 it was drafted by them primarily, subject to negotiation with  
23 our side.

24 Q. Would you turn now or focus on Schedule 1.03?

25 MR. HARRIS: Could we go off the record?

Page 51

9 Q. You used the word "incurred." Do you draw a  
10 distinction between the use -- or the meaning of the word  
11 "incurred" versus "accrued"?

12 A. Yes.

Q. What is the difference?

20 I would also -- if you were to look at the  
21 black-lined copy that we are referring to and look at the  
22 deleted language, if you look at line 244, there is language  
23 that says -- that seems to indicate the prior language that  
24 sets forth on the balance sheet and all liabilities incurred  
25 thereafter. And now the new language says "accrued," which is

Page 123

1

CERTIFICATE

2

3 I, JANICE D. BURNESS, a Certified Shorthand  
4 Reporter, Registered Professional Reporter and Notary Public  
5 of the State of New Jersey, do hereby certify that prior to  
6 the commencement of the examination ERIC M. SHERBET was duly  
7 sworn by me to testify the truth, the whole truth and nothing  
8 but the truth.

9

10

11

12

I DO FURTHER CERTIFY that the foregoing is a true  
and accurate transcript of the testimony as taken  
stenographically by and before me at the time, place and on  
the date hereinbefore set forth.

13

14

15

16

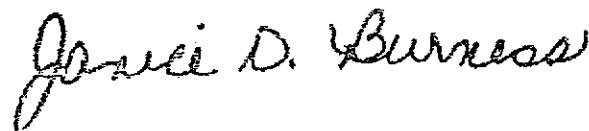
17

I DO FURTHER CERTIFY that I am neither a relative  
nor employee nor attorney nor counsel of any of the parties to  
this action, and that I am neither a relative nor employee of  
such attorney or counsel, and that I am not financially  
interested in the action.

18

19

20



Certified Shorthand Reporter, License XI00225900  
Registered Professional Reporter  
Notary Public of the State of New Jersey  
I.D. 2015681 Expires 01/29/2008

23

24

25

Dated: December 5, 2005

DOERNER & GOLDBERG, INC  
5 Becker Farm Road \* Roseland, NJ 07068

973-740-1100  
2 Industrial Way West \* Eatontown, NJ 07724

B - 293

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

in re:

QUINTUS CORPORATION, et al.

debtors,

QUINTUS CORPORATION,  
MUSTANG.COM, INC. and  
AQUITY CORPORATION,

Plaintiffs,

vs.

No. 01-00501  
through 01-005503

AVAYA, INC.,

Defendants.

**COPY**

DEPOSITION OF SHOBHNA ASTHANA

January 25, 2006

PATRICIA CALLAHAN & ASSOCIATES, INC.  
Certified Shorthand Reporters  
Oakland, California 510-835-3993  
San Francisco, California 415-788-3993  
Castro Valley, California 510-885-2371

Facsimile 510-247-9775  
WeReport@aol.com

Reported by:  
LaRelle M. Fagundes  
CSR No. 9762

1 BE IT REMEMBERED THAT, pursuant to Notice of  
2 Taking Deposition, and on Wednesday, January 25,  
3 2006, commencing at the hour of 9:09 o'clock a.m.  
4 of the said day, at the law offices of REED SMITH,  
5 1999 Harrison Street, Suite 22-A, Oakland,  
6 California, before me, LARELLE M. FAGUNDES, a  
7 Certified Shorthand Reporter, personally appeared  
8 SHOBHNA ASTHANA, a witness in the above-entitled  
9 court and cause, produced on behalf of the  
10 plaintiff therein, who being by me first duly  
11 sworn, was then and there examined and interrogated  
12 by Attorney KIMBERLY E. CONNOLLY LAWSON,  
13 representing the law firm of REED SMITH, 1201  
14 Market Street, Suite 1500, Wilmington, Delaware,  
15 counsel for the plaintiffs.

16

17

## APPEARANCES OF COUNSEL

18

19

## FOR PLAINTIFFS:

20

REED SMITH

21

BY: KIMBERLY E. CONNOLLY LAWSON, ESQ.

22

1201 Market Street

23

Suite 1500

24

Wilmington, Delaware 19801

25

//

PATRICIA CALLAHAN &amp; ASSOCIATES

B-301

169

1 FOR DEFENDANTS:

2 SIDLEY AUSTIN, LLP

3 BY: JAMES D. ARDEN, ESQ.

4 787 Seventh Avenue

5 New York, New York 10019

6

7 The following proceedings were thereupon  
8 had, and the following testimony was thereupon  
9 given, to-wit:

10

11

12 -----o0o-----

13

14

15

16

17

18

19

20

21

22

23

24

25

PATRICIA CALLAHAN & ASSOCIATES

B - 302

170

1                   And there was -- were you somewhere in  
2                   between Avaya and Yahoo?

3                   A.           I was consulting for different companies.

4                   Q.           Okay.

5                   Why did you leave Avaya?

6                   A.           I was laid off.

7                   Q.           Okay.

8                   While you were at Avaya, did you hold more  
9                   than one position?

10                  A.           The position was the same, but the role  
11                  changed in the sense that the BU was changing as --  
12                  the BU is the business unit -- as they were giving  
13                  more to the GM here. My role was supporting the GM  
14                  here, who was based here. So as they were given  
15                  more responsibilities, I was supporting more. It  
16                  went anywhere from 150 million BU to 2.2 million  
17                  BU. So depending on that, the role changed, but it  
18                  was the BU financial support.

19                  Q.           You said BU is business unit?

20                  A.           Yes.

21                  Q.           And GM, what does that refer to?

22                  A.           General manager.

23                  Q.           Okay.

24                  Was there a particular type of area that  
25                  you were responsible for?

1 A. I was responsible for the financial support  
2 to the BU.

3 Q. Okay. Financial support.

4 A. So doing the FP&A role, so the budgets, the  
5 planning. At one point, I also had the reporting  
6 and things like that under me. So I had three,  
7 four direct reports who had direct reports under  
8 them.

9 Q. Okay. And you said FP&A?

10 A. Which is financial planning and analysis.

11 Q. Okay. I wanted to take you back to around  
12 2001, end of 2000 beginning of 2001. Okay?

13 A. All right.

14 Q. You were employed by Avaya at that time?

15 A. Yes.

16 Q. And you were doing the job you just  
17 described in the finance department?

18 A. Yes. Yes.

19 Q. Okay.

20 Were you involved at all -- are you aware  
21 that -- let me start that over.

22 Are you aware that Avaya and Quintus  
23 Corporation, Mustang.com, Inc., and Aquity  
24 Corporation, which I work for them collectively as  
25 Quintus for purposes of this deposition, were you

1 that, there might be an objectionable question in  
2 my mind or I might have a question that Kim might  
3 think she can raise an objection about. But if  
4 it's just on relevance or the way the question is  
5 framed or something else, we make our objection for  
6 the record so the judge can consider it later.

7 THE WITNESS: Okay. Got it.

8 MS. LAWSON: Okay. Let me figure  
9 out where we were.

10 Q. You were you talking about the integration  
11 of the two systems and the Excel spreadsheet that  
12 you used to map the two systems. I think I  
13 understand based on your last explanation.

14 Were you at all involved with determining  
15 what specific liabilities Avaya was responsible to  
16 pay or that Avaya had assumed?

17 A. We actually kept Mark and Rosie on the  
18 payroll to work with the lawyers on that. So they  
19 were there. I don't remember if it was three  
20 months to six months, because we kept some of them  
21 six months, some of them for three months, and they  
22 were working on closing all that.

23 Q. Okay.

24 A. So my role was more, once it was an  
25 integrated, you know, then I do the support going

PATRICIA CALLAHAN & ASSOCIATES

1 Q. Okay.

2 And you don't know what that means?

3 A. That just means that whatever we had  
4 estimated as accruals, we were saying we are not  
5 picking up in this. Again, I don't remember  
6 exactly why we didn't pick these up.

7 Q. Okay.

8 Can you turn to page five of the May  
9 report, which is Exhibit 4.

10 A. Sure.

11 Q. It's Bates stamped 01247. Can you read the  
12 fourth bullet point.

13 A. "Monthly reconcilliaiton of beginning  
14 balance liabilities to be prepared by Mark  
15 Thompson."

16 Q. Do you know what that statement means?

17 A. Yeah. Yes.

18 Q. What was Mark -- what does that mean? What  
19 duties was Mark performing?

20 A. So he was reconciling the liabilities  
21 amounts every month to show the transactions that  
22 took place. Because every month we were not  
23 putting in the detail in the Avaya systems, and we  
24 were putting in the top-level summary information,  
25 balance sheet information. So he was reconciling

PATRICIA CALLAHAN & ASSOCIATES

B-303

174

1 that to make sure that the ending and the beginning  
2 balances made sense.

3 Q. Okay.

4 So when you refer to "beginning balance  
5 liabilities," that's on a month-to-month basis?  
6 That's not the beginning liabilities of the cutoff  
7 date of the assets purchase agreement?

8 A. That's correct.

9 Q. Okay.

10 And this reconciliation, was that occurring  
11 on the Quintus system, the Avaya system, or on that  
12 interim Excel sheet you referred to earlier?

13 A. I don't remember. I think it was Excel,  
14 but I don't remember. I think all of the  
15 reconciliation were on Excel sheet.

16 Q. Can you turn to page eight of that  
17 document, Bates number 01250.

18 A. Yeah.

19 Q. Can you read the last bullet point on the  
20 page under subtitle "issues."

21 A. It says, "Archiving A/R and invoice  
22 history."

23 Q. Do you know what that is referring to?

24 A. To our receivables.

25 Q. Is that Quintus receivables --

PATRICIA CALLAHAN & ASSOCIATES

1 Is there a difference between accrued and  
2 recorded?

3 MR. ARDEN: And you're saying in  
4 this document that she wasn't involved in preparing  
5 or generally in accounting?

6 MS. LAWSON: Q. Generally in  
7 accounting is there a difference between accrued  
8 and recorded?

9 A. Generally accrued will be recorded. If  
10 you're accruing something, you're recording it on  
11 the books.

12 Q. At what point is it recorded?

13 A. When it's incurred. It's supposed to be  
14 recorded when the liability is incurred. Now, it  
15 could be estimates, because you might not have the  
16 actual amount. And that's the point of accruals,  
17 is estimating what your liabilities are.

18 Q. Can you give me some examples of  
19 liabilities that would be accrued and then  
20 recorded?

21 A. For example, we accrued anything that we  
22 said we will pay to employees, accrued commission.  
23 So they're -- you know, they have sold something  
24 that we are liable to pay them commission on,  
25 things like that that we record as accruals.

PATRICIA CALLAHAN & ASSOCIATES

**B - 307**

176

ERRATA SHEET FOR TRANSCRIPT OF: Shobhna AsthanaDATE TAKEN: January 25, 2006

Page	Line	Change From:	Change To:	Reason:
10	17	I started out in '97 in Oracle. It was	I started out in '97 in Octel. It was	Transcription Error
11	16	It went anywhere from 150 million BU to 2.2 million BU.	It went anywhere from 150 billion BU to 2.2 billion BU. million	Transcription Error
16	18	and so we were doing the chartive accounts integration.	and so we were doing the Chart of Accounts integration.	Transcription Error
16	19	Their chartive account was different than ours.	Their Chart of Accounts was different than ours.	Transcription Error
28	20	the chartive account mapping, setting up the profit	the Chart of Accounts mapping, setting up the profit	Transcription Error
50	5	Gary Konicki is an A/P person is Avaya.	Gary Konicki is an FP&A person is Avaya.	Transcription Error

Shobhna Asthana

Subscribed and sworn to before me  
 this 7 day of March 2006

Cindy W. Johnson  
 Notary Public



Page 1

1 IN THE UNITED STATES BANKRUPTCY COURT  
2 FOR THE DISTRICT OF DELAWARE

 ORIGINAL

4 IN RE: ) Chapter 11  
5 QUINTUS CORPORATION, et al., ) Bankr. No.  
6 Debtors. ) 01-00501  
7 - - - - - ) through  
8 QUINTUS CORPORATION, MUSTANG.COM,) 01-00503  
9 INC., and ACUITY CORPORATION, ) (MFW)  
10 Plaintiffs, )  
11 v. ) Adversary  
12 AVAYA, INC., ) No. 04-53074  
13 Defendant. ) (MFW)  
14 - - - - -  
15  
16  
17 DEPOSITION OF MARK THOMPSON  
18 THURSDAY, JANUARY 26, 2006  
19  
20  
21  
22  
23  
24  
25

Page 3

1 APPEARANCES OF COUNSEL:

2 FOR PLAINTIFF:

3 REED SMITH, LLP

4 BY: KIMBERLY E. CONNOLLY LAWSON, ESQUIRE

5 1201 Market Street, Suite 1500

6 Wilmington, Delaware 19801

7 Telephone: (302) 778-7597

8

9 FOR DEFENDANT:

10 SIDLEY AUSTIN, LLP

11 BY: JAMES D. ARDEN, ESQUIRE

12 787 Seventh Avenue

13 New York, New York 10019

14 Telephone: (212) 839-5889

15

16

17

18

19

20

21

22

23

24

25

Page 10

1 describe it?

2 Business intelligence software is  
3 probably the best way to do it.

4 Q. Now, for some period you were  
5 employed by Quintus Corporation?

6 A. Correct.

7 Q. When were you first employed by  
8 Quintus?

9 A. My resume is long, so let me -- let  
10 me think of the years here. Boy. 1990 --  
11 unfortunately, I'm guessing. I'm going to  
12 say '98 through 2001. It could be '97. I'd  
13 really have to go back and take a look at my  
14 records.

15 I've -- I've had about a dozen  
16 positions here in Silicon Valley.

17 Q. And when you joined in 1998 or  
18 thereabouts, what was your position?

19 A. It was controller.

20 Q. And at some point you became  
21 vice-president of finance?

22 A. Correct. About a year later I  
23 believe.

24 Q. What were your responsibilities as  
25 vice-president of finance?

Page 11

1           A. Basically, it was the financial  
2 operations of the corporation. So, it  
3 covered everything from SEC reporting to  
4 financial planning to just general financial  
5 information. I also was responsible for the  
6 risk management area, the insurance area,  
7 some legal as well as facilities eventually.

8           Q. When you became vice-president of  
9 finance, did you continue with the  
10 responsibilities you had as controller?

11          A. Yes.

12          Q. And those included maintaining the  
13 books and records of the company?

14          A. Correct.

15          Q. And technically, was the title  
16 vice-president, finance or vice-president of  
17 finance?

18          A. I believe it was vice-president,  
19 finance. I couldn't swear on that, but I'm  
20 pretty sure that's what it was.

21          Q. To whom did you report?

22          A. Sue Salveson (phonetic), our CFO.

23          Q. And who reported to you?

24          A. I had -- at the beginning or just  
25 over the -- over the life of the 3 or 4 years

Page 22

1 Q. But this closing was going to be  
2 after December 31, 2000, and this defined  
3 that Avaya would also assume under certain  
4 conditions liabilities that had been accrued  
5 or recorded?

6 A. That's correct, up to the closing  
7 date.

8 MS. LAWSON: I'm sorry. I don't mean to  
9 interrupt, but when you were referring him to  
10 page 509, was it Bates stamp 509 or --

11 MR. ARDEN: 519. It was the definition  
12 of "balance sheet."

13 MS. LAWSON: I didn't hear the 19. Okay.  
14 Good.

15 BY MR. ARDEN:

16 Q. So, that second set of liabilities  
17 would be liabilities accrued or recorded  
18 after the balance sheet date up to the  
19 closing date; right?

20 A. That is correct.

21 Q. And those would mean -- withdrawn.

22 Those liabilities would be  
23 liabilities that had been accrued or recorded  
24 on the books of Quintus; right?

25 A. Correct.

Page 23

1 Q. The sentence also states that the  
2 liabilities that had been accrued or recorded  
3 would be assumed to the extent they had not  
4 been paid prior to the closing date; right?

5 A. Correct.

6 Q. Your understanding is that Avaya was  
7 not assuming liabilities that had already  
8 been paid prior to the closing date; right?

9 A. That's correct.

10 Q. For liabilities to be accrued or  
11 recorded on the books, where in the books  
12 would they be accrued or recorded --  
13 withdrawn.

14 When liabilities are accrued or  
15 recorded on the books, where are liabilities  
16 accrued or recorded?

17 A. Are you asking what accounts are  
18 they recorded in or where on the balance  
19 sheet?

20 I mean, it's in the liability  
21 section of the balance sheet. It could be --  
22 depending upon what type of liability it is,  
23 it could either be within the accounts  
24 payable area or it could be outside of the  
25 accounts payable area for an accrual of any

Page 24

1 other type of expense that the company has  
2 incurred but not paid yet.

3 Q. But in any case, there would be  
4 entries made into the accounting system;  
5 correct?

6 A. Correct. There would be journal  
7 entries made into the accounting system.

8 MR. ARDEN: Could you mark this as  
9 Thompson Exhibit 3.

10 (Defendant's Exhibit No. 3

11 was marked for identification)

12 BY MR. ARDEN:

13 Q. Mr. Thompson, I'm showing you a  
14 3-page document that has been marked Thompson  
15 Exhibit 3 bearing the stamp numbers 248  
16 through 250.

17 (Defendant's Exhibit No. 4

18 was marked for identification)

19 BY MR. ARDEN:

20 Q. I'm also showing you a document that  
21 has been marked Thompson Exhibit 4 which  
22 bears the stamp pages 251 through 253.

23 And, Mr. Thompson, I'll ask you --  
24 I'll be asking you some questions about each  
25 of these -- each of these documents.

1 A. Okay.

2 Q. The first page of Exhibit 3 is not  
3 dated, but it does have a fax stamp of April  
4 5, 2001.

5 Do you recall preparing a  
6 document -- withdrawn.

7 Do you recall preparing Exhibit 3 in  
8 early April 2001?

9 A. I remember preparing a document,  
10 yes.

11 Q. And what is Exhibit 3?

12 A. It's a schedule -- this is a  
13 schedule as of a point in time of what our  
14 balance sheet was at at that point in time  
15 being April the 10th.

16 Q. So, when you -- when you prepared  
17 this document, you thought the closing would  
18 occur on April 10th?

19 A. I don't remember the specifics, but  
20 it -- I would assume so.

21 Q. But in any case when you prepared  
22 this document, you were estimating what the  
23 books would look like at a certain date in  
24 the future; right?

25 A. We were estimating to the best of

1 our ability at that point in time. Quintus  
2 was on a normal month and calendar close.  
3 So, to close the books at a point in time  
4 that's not a month and -- it took a little  
5 bit of estimating definitely that we were not  
6 normally used to doing. That's such a short  
7 notice to prepare a balance sheet.

8 Q. And did you understand in the Asset  
9 Purchase Agreement that some days prior to  
10 the closing there would be an estimate that  
11 would be given to Avaya, right, an estimated  
12 schedule of liabilities?

13 A. Correct, yes.

14 Q. How did you prepare Exhibit 3?

15 Withdrawn.

16 You were responsible for Exhibit 3;  
17 right?

18 A. Correct.

19 Q. And that's your signature on the  
20 first page?

21 A. Correct.

22 Q. How was Exhibit 3 prepared?

23 A. This would be basically a snapshot  
24 of what was out of our financial system that  
25 we used.

Page 28

1 other than an invoice; right?

2 MS. LAWSON: Objection to form.

3 THE WITNESS: I believe all the three  
4 numbers you see in the top were all estimates  
5 based upon the transaction, that I was given  
6 numbers -- I don't remember by who off the  
7 top of my head. But they definitely were  
8 given to me in order to accrue a certain  
9 amount without a supportable invoice yet that  
10 had been received.

11 BY MR. ARDEN:

12 Q. Was it the practice of Quintus not  
13 to accrue telephone charges or the like but  
14 rather to record them once an invoice was  
15 received or bill received?

16 A. That would be the normal process.  
17 But it would not mean that there would not be  
18 an exception to that process would be my  
19 answer.

20 Q. Now, on the page 249 under trade  
21 accounts payable, there are both pre-petition  
22 trade accounts payable and post-petition  
23 trade accounts payable; right?

24 A. Correct.

25 Q. Where did those -- withdrawn.

Page 29

1           Each of those numbers was supported  
2        by a detail of specific payables; right?

3           A.    Everything that has -- that has  
4        referenced a trade AP means that the invoice  
5        was received and processed or vouchered into  
6        our financial system so there was support by  
7        detail, vendor name, to back up what you see  
8        in those numbers.

9           Q.    And why was pre-petition and  
10       post-petition separated out?

11          A.    Boy, I don't remember the definition  
12       of -- of why it was set up that way off the  
13       top of my head.

14          Q.    If you could turn to Exhibit 4,  
15       there there's a -- withdrawn.

16           You recognize Exhibit 4; right?

17          A.    Yes.

18          Q.    And what is that document?

19          A.    It is a signed copy between myself  
20       and Avaya on the Asset Purchase Agreement for  
21       detailing the assumed liabilities.

22          Q.    If you turn to page 252, that second  
23       page, that schedule as of April 20 sets forth  
24       all the unpaid liabilities that were accrued  
25       or recorded on the books of Quintus and

Page 30

1 assumed by Avaya; correct?

2 A. That's correct.

3 Q. And there were no other assumed  
4 liabilities as of April 20; right?

5 A. As of April 20 that we were aware  
6 of, those were the liabilities that we had  
7 put on our books.

8 Q. Did you ever become aware that  
9 Quintus had previously accrued or recorded  
10 other liabilities prior to the closing date?

11 MS. LAWSON: Objection to form.

12 THE WITNESS: Not recorded. Just a --  
13 just a quick explanation of our -- of the  
14 accrual process for the company.

15 We didn't have a purchasing system  
16 at the company. So, POs were not always  
17 initiated for obligations that the company  
18 entered into. So, we did not use POs to  
19 accrue for those particular obligations.

20 As such, when we accrued for an  
21 actual bill, it was usually based upon  
22 receiving an invoice in-house. And so,  
23 that's when we would accrue for it unless we  
24 were made aware by someone within the  
25 organization that a service had been rendered

1 Q. So, looking at the page 252, as of  
2 April 20 the total amount of unpaid  
3 liabilities that had been accrued or recorded  
4 was \$22,549,000; correct?

5 MS. LAWSON: Objection to form.

6 THE WITNESS: I believe that was the  
7 number as far as the number that was going to  
8 be assumed by Avaya. It wasn't all the  
9 assumed liabilities on our books at that  
10 point.

11 BY MR. ARDEN:

12 Q. Not all the liabilities on your  
13 books.

14 A. You mean assumed --

15 Q. But the 22.549 was the --

16 A. They were the assumed liabilities to  
17 Avaya, that Avaya was going to go ahead and  
18 take over. The other liabilities stayed if  
19 there were any. I can't remember the detail.  
20 But I know there were some balance sheet  
21 items and some liability items stayed on the  
22 Quintus books. I just don't remember in  
23 detail which ones they were.

24 Q. You mean, they stayed on Quintus  
25 books and stayed the responsibility of

1 Quintus?

2 A. Quintus. Correct.

3 Q. So, 22.549 million was the amount  
4 that was assumed by Avaya; correct?

5 A. Correct.

6 Q. Did someone from Avaya go over the  
7 books with you before signing the first page  
8 of Exhibit 4?

9 A. I can't remember if anybody did. I  
10 do know after they certainly then would have  
11 asked and tried to understand what was  
12 embedded within each of those line items.

13 Q. And you'd refer to this as the final  
14 schedule of assumed liabilities; right?

15 A. Correct.

16 Q. And the final schedule of assumed  
17 liabilities trade AP is a single line; right?

18 A. Yes. 7080.

19 Q. And that would be 7,080,000?

20 A. 80,000

21 Q. What are accounts payable? What are  
22 trade accounts payable?

23 A. Trade accounts payable are normal  
24 obligations that the company has entered into  
25 in business with vendors that do services for

Page 36

1 the company, and that we have received  
2 invoices for those services that have been  
3 rendered, and that we have put on our books  
4 but have not paid out yet. So, we have  
5 incurred, we have recognized the expense on  
6 our books, but we have not actually paid the  
7 cash out to those vendors yet.

8 Q. After the closing date, was one of  
9 your responsibilities to see that the trade  
10 accounts payable would be paid out or paid  
11 down?

12 A. Correct.

13 Q. And who were the persons who worked  
14 on that?

15 A. Specifically, the responsibility was  
16 for Rosie Nguyen who was our accounting  
17 manager. That was her area of responsibility  
18 to continue our internal process that we had  
19 at Quintus which was to do check runs for the  
20 particular trade AP that were becoming due.  
21 And so, she would go ahead and do the normal  
22 check run process.

23 I would then go ahead and sign the  
24 checks. And we would go ahead and draw that  
25 number down.

Page 37

1 MR. ARDEN: Off the record.

2 (Brief recess; 10:05 a.m. to 10:17 a.m.)

3 (Defendant's Exhibit No. 5

4 was marked for identification)

5 BY MR. ARDEN:

6 Q. Mr. Thompson, I'm showing you a  
7 document that has been marked as Thompson  
8 Exhibit 5 bearing the stamp MT 430 through  
9 434.

10 A. Yes.

11 Q. Mr. Thompson, you authored an e-mail  
12 that begins on 430 to 431; correct?

13 A. Correct.

14 Q. And the attached documents are  
15 documents that were prepared by you or under  
16 your supervision; right?

17 A. Correct.

18 Q. And were they prepared -- which one  
19 was it actually? Did someone else prepare it  
20 and send it to you for your review, or did  
21 you generate the documents that are the  
22 exhibits or the attachments to that e-mail?

23 A. I'm thinking these are documents  
24 that I would have prepared that are attached  
25 to this e-mail. These are coming right out

Page 38

1 of our -- out of our system -- financial  
2 system which then go right to an Excel  
3 spreadsheet.

4 So, I would do that.

5 Q. And so, these are the documents  
6 you're referring to on 432, 433, and 434?

7 A. Correct.

8 Q. And you wrote to Kelly Wall that you  
9 were attaching a recap of the liabilities  
10 that were assumed by Avaya; right?

11 A. Correct.

12 Q. And on the last page, you have two  
13 columns, one showing what had been originally  
14 assumed and a second column that shows the  
15 effect of paying down certain items among the  
16 assumed liabilities; right?

17 A. That is correct.

18 Q. So, as of April 30, 2001, the total  
19 liabilities assumed by Avaya stood at  
20 17,807,764; right?

21 A. That's correct.

22 Q. You noted that the accounts payable  
23 had been reduced by about 1.3 million; right?

24 A. Correct.

25 Q. And the accrued liabilities had also

Page 40

1 (Defendant's Exhibit No. 6  
2 was marked for identification)

3 BY MR. ARDEN:

4 Q. Mr. Thompson, I'm showing you a  
5 document that bears the stamp 00332 through  
6 00337 and includes the letters MT at the  
7 beginning.

8 A. Uh-huh. Yes.

9 Q. And that includes an e-mail that you  
10 prepared on July 25, 2001; right?

11 A. Correct.

12 Q. And it also includes a 2-page  
13 attachment that you included with that  
14 e-mail; right?

15 A. Correct.

16 Q. And you note that what you have  
17 attached is the final schedule of the assumed  
18 liabilities that Avaya took over from  
19 Quintus, approximately 22.5 million; right?

20 A. Correct.

21 Q. And that is the number that appears  
22 on the far left column of 00336?

23 A. Correct.

24 Q. Now, those numbers appear in  
25 thousands; right?

Page 41

1 A. Correct.

2 Q. The columns to the right include the  
3 last dollar amount; right?

4 A. Say again?

5 Q. They include -- they go to a single  
6 dollar amount?

7 A. Yes.

8 Q. And this shows that as of June 30,  
9 2001 the trade accounts payable had been paid  
10 down to only \$1,199; right?

11 A. That's correct.

12 Q. So, there's \$1 less than \$1200 left  
13 in trade accounts payable; right?

14 A. That's correct.

15 Q. And that number also was tied to the  
16 accounting system of -- of Quintus; right?

17 A. Correct.

18 Q. Do you know what the \$1,199 referred  
19 to, what were those --

20 A. I don't remember off the top of my  
21 head, no.

22 Q. Do you believe that at the time you  
23 left Avaya all accounts payable had been  
24 paid?

25 A. All the accounts...? My -- my

1 A. Yes.

2 Q. Mr. Thompson, do you recognize that  
3 document?

4 A. Yes, I do.

5 Q. And what is that?

6 A. This is an aged payable report  
7 directly out of our financial system.

8 Q. And --

9 A. This shows -- all of the vouchered  
10 invoices that we had received at that point  
11 in time had been put into our system, they  
12 have not been paid yet but have been  
13 recognized as expense by the company.

14 And it's broken out into three --  
15 three I guess I'll call it companies. The  
16 way we kept our books, we'd have Quintus by  
17 its own, and then through acquisitions Acuity  
18 and Mustang also were shown as their own  
19 entities. And then, we would consolidate.

20 Q. So, does this include all the trade  
21 accounts payable that had been entered into  
22 the books and records of the company?

23 A. It should.

24 Q. Now, if you could -- if you could  
25 look at the first entry, it has

Page 57

1 don't know if that is -- is document 7 or  
2 not.

3 Q. Right. Do you recall sending  
4 certain invoices to any consultant or  
5 representative of Quintus such as DSI because  
6 it represented a liability that had not been  
7 assumed by Avaya?

8 MS. LAWSON: Objection to form.

9 THE WITNESS: I want to say I can  
10 probably think of at least one time we  
11 probably did that which was to receive an  
12 invoice and then to give it to the DSI people  
13 that were there at the Quintus location and  
14 say they needed to go talk to Avaya and  
15 figure out how to deal with this particular  
16 invoice.

17 BY MR. ARDEN:

18 Q. Uh-huh.

19 A. I don't remember examples of who  
20 they were for, et cetera, but it was  
21 convenient for us because the DSI individuals  
22 were frankly in the same building right  
23 around the corner from where our financial  
24 team was located.

25 And so, whenever something would

Page 58

1 come up in that particular instance it was  
2 very easy to go to them and just say, "Hey,  
3 you guys need to deal with this since we're  
4 not sure how to do it on our end." We were  
5 directed not to pay those, so it was a matter  
6 of how to deal. And our answer was to give  
7 it to the DSI people and let them work it  
8 through with Avaya.

9 Q. And did they ever report back to  
10 you?

11 A. I don't remember final resolutions  
12 on any of those.

13 Q. Did anyone at DSI say that they  
14 thought it should be an assumed liability  
15 even though it was not accrued or recorded on  
16 the books of Quintus?

17 MS. LAWSON: Objection: Form.

18 THE WITNESS: I don't remember.

19 BY MR. ARDEN:

20 Q. What were the persons at DSI doing  
21 onsite as you recall?

22 A. Good question. At times, we were  
23 wondering that as well.

24 They -- they had ownership of all  
25 the Quintus records prior to the acquisition.

Page 59

1 And, you know, we ended up flooding their  
2 office with boxes and boxes of records I  
3 know. I know part of their -- part of their  
4 work was to monitor what was in our -- our  
5 records because they were really in essence  
6 commingled.

7 When we closed our books, like I  
8 said, we had -- it was a Quintus operation  
9 there. And so, we had to go ahead and have a  
10 balance sheet that broke out the real  
11 Quintus -- what was still Quintus which in  
12 essence DSI then was responsible for versus  
13 what we had in our books being now Avaya.

14 And so, Rosie would work with the  
15 DSI people so that they could -- I assume  
16 they closed their books monthly as well, and  
17 they had to go ahead and do balance sheets  
18 and they had to go ahead and see, you know,  
19 where they were at a point in time as far as,  
20 you know, how much money was in the balance  
21 sheet and had to report to the trustees or  
22 whoever from a Quintus side. But that was  
23 something which myself I never got involved  
24 in. I never really, you know, worked with  
25 them in detail with -- I do remember Rosie

Page 60

1 working with them probably more in detail  
2 than anybody else on our team.

3 Q. Uh-huh. Did they ever share with  
4 you any documents they had generated?

5 A. I don't remember any off the top of  
6 my head.

7 MR. ARDEN: Let me use a version of a  
8 document that doesn't have a stamp but there  
9 is another version that has a stamp that I  
10 could give you later.

11 MS. LAWSON: Okay.

12 MR. ARDEN: Let's please mark this as  
13 Thompson Exhibit 10.

14 (Defendant's Exhibit No. 10  
15 was marked for identification)

16 BY MR. ARDEN:

17 Q. Mr. Thompson, if you could review  
18 this document. And when you do, I will ask  
19 you to --

20 A. Go ahead.

21 Q. What is the document?

22 A. It's a standard account  
23 reconciliation for the trade accounts payable  
24 account -- accounts.

25 Q. Okay. And what's being reconciled?

Page 61

1 A. It looks like they're reconciling  
2 the accounts payable aging report to the  
3 general ledger accounts.

4 Q. And there the two essentially  
5 reconcile?

6 A. Correct.

7 Q. There is a variance of \$225?

8 A. Correct.

9 Q. And that's not considered a material  
10 variance?

11 A. That's correct.

12 Q. Why was this document prepared?

13 A. This is -- it looks like just our  
14 standard account reconciliations that are  
15 done on a monthly basis. And this was  
16 prepared by the accounts payable clerk Cathy  
17 Hawthorne who reported to Rosie Nguyen. And  
18 so, Rosie would be the manager and would  
19 review this reconciliation. I wouldn't  
20 necessarily see it.

21 Q. And this was done on a monthly basis  
22 to make sure that the -- the aged payables  
23 matched what was on the general ledger?

24 A. Correct. In this particular case,  
25 yes.

1 Q. And there's a work number there.

2 A. Yeah.

3 Q. Do you know the 925 area code?

4 A. He had an office there at the  
5 Dublin, California office location.

6 Q. And you worked in Dublin,  
7 California?

8 A. Yes.

9 Q. And Rosie Nguyen worked in Dublin,  
10 California?

11 A. Yes.

12 Q. That was the main office of Quintus?

13 A. That was the main office just for a  
14 few months. The company was really in  
15 Fremont up until December of 2000 and then  
16 moved to Dublin, California.

17 Q. As of -- at the time of the closing  
18 of the purchase agreement, were all the books  
19 and records of the company at Dublin?

20 A. Yes.

21 Q. And Mr. Michel had access to those  
22 books and records of Quintus; right?

23 A. He had access to everything, yes.

24 I smile only because he could barely  
25 get into his office probably. We -- we gave

Page 65

1 him all the records that we could. We had  
2 also sent records off to Avaya for I think  
3 payroll and accounts payable related records  
4 as well. I don't remember in detail what  
5 those were.

6 Rosie was responsible for sending  
7 those off to Avaya.

8 Q. But Mr. Michel received accounts  
9 payable and other records?

10 A. Yes.

11 Q. Correct?

12 A. Yes.

13 Q. When you say that it was difficult  
14 to get into his office because of all the  
15 documents and records he had about Quintus,  
16 were those documents financial and accounting  
17 related?

18 A. Primarily, yes.

19 I mean, they were -- a lot of them  
20 were historical just Quintus activity that  
21 Avaya would -- had not requested to receive.  
22 So, you know, before we left, myself being  
23 the last person, we boxed everything up that  
24 we had in our files and frankly then gave  
25 them to DSI and said, "Here they are. I'm

1 not sure who needs these."

2 Excuse me.

3 Q. Did you hear from Scott Michel after  
4 October 2001?

5 A. I don't remember hearing from him.

6 Q. Do you know if he received any of  
7 the documents that would show how the  
8 accounts payable that had been assumed by  
9 Avaya had been paid down?

10 A. I don't know specifically. I  
11 believe Rosie would.

12 Q. Do you know what he did with the  
13 documents he received?

14 A. No.

15 Q. Do you recall preparing schedules  
16 with respect to the bankruptcy of Quintus?

17 A. I remember some schedules for the  
18 bankruptcy. I just don't remember in detail  
19 what in the heck they comprised of. But I  
20 remember some schedules.

21 Q. Did you prepare them, or did someone  
22 else prepare them?

23 A. I just don't recollect off the top  
24 of my head.

25 Q. Do you know how those were prepared?

1 Q. So, I might still have some  
2 questions for you later.

3 MS. LAWSON: I'd just like to see if we  
4 can take maybe, like, a 5-minute break.

5 (Brief recess; 11:17 a.m. to 11:25 a.m.)

6 EXAMINATION

7 BY MS. LAWSON:

8 Q. Okay. While you were employed at  
9 Avaya, what was your position or title there?

10 A. I didn't really have a title. I  
11 think we were all just transitional  
12 employees. There wasn't really a title that  
13 I was aware of.

14 Q. Okay. Did your responsibilities  
15 change at all from what they were at Quintus?

16 A. I was still responsible for my  
17 immediate team. So, from that respect I  
18 still had ownership of -- of managing my  
19 group. And that was -- that was really just  
20 the -- you know, change I guess I would call  
21 it. I reported then to Shobhna at Avaya.

22 Q. Okay. So, that was -- did you  
23 report to anyone else besides Shobhna or  
24 just --

25 A. I was -- formally, it was reporting

Page 100

1 just testified that should have been accrued  
2 for but weren't accrued for?

3 MR. ARDEN: Objection to form.

4 THE WITNESS: In a normal accounting  
5 environment, yes, we would have -- we should  
6 have accrued if we had known it. Did not  
7 know it. So, we didn't accrue it. And as a  
8 result of the acquisition, it needed to get  
9 put into the assumed liabilities.

10 BY MS. LAWSON:

11 Q. And the first instance when you  
12 received those you referred those to DSI?

13 A. That would be our normal course of  
14 recourse would have been to take it over to  
15 DSI because they frankly were right there in  
16 our office. So, it was easy to go ahead and  
17 just say, "Here, guys," versus us trying to  
18 figure out the Avaya system and who we needed  
19 to go talk to on it.

20 Q. Okay. Earlier you testified that in  
21 reference to -- there was a May 31st e-mail  
22 from Janet Poriadjian?

23 A. Uh-huh.

24 Q. And I'll find the -- that was  
25 Exhibit 9. And she references in there the

Page 108

1 So, all the payroll records I believe all  
2 definitely went back to Avaya.

3 The accounts payable records, I  
4 remember Rosie worked with somebody back east  
5 and as far as sending out all the accounts  
6 payable records that we had I thought to a  
7 point in time. But I could be wrong. I  
8 don't know. You'd have to talk to Rosie on  
9 that one.

10 I do remember though that all the  
11 records -- we had a bunch of records that  
12 were still there onsite in the office that  
13 basically we just boxed up and told DSI, "No  
14 one wants them so we're leaving them here.  
15 Whether or not someone from Avaya comes and  
16 gets them or the DSI Quintus people need  
17 them, they were there."

18 Q. Was the Dublin office leased or --

19 A. It was leased.

20 Q. It was leased.

21 A. It was leased.

22 Q. Do you know if Avaya assumed that  
23 lease?

24 A. I assume so. I mean, they would  
25 have to since all the employees were kept on

1 Q. Okay. Can a liability ever be  
2 accrued but not recorded?

3 A. Say again please.

4 Q. Can a liability be accrued but not  
5 recorded?

6 A. No, I mean it's -- accrued? Well, I  
7 think it's the same. My interpretation would  
8 be if it's accrued --

9 Q. Not under this agreement.

10 A. Right.

11 Q. Just from an accounting standpoint,  
12 can there be an accrued liability that's not  
13 recorded in the ledger?

14 A. Not to my knowledge.

15 Q. Okay. For your accounts payable, do  
16 you know what your payment schedule was, how  
17 often would you pay out for your accounts  
18 payable liability? Weekly, monthly,  
19 biweekly?

20 A. I'd be guessing. I think Rosie  
21 probably would know the answer more so than I  
22 would.

23 I would say we were doing it once to  
24 twice a week. It was pretty quick. It was  
25 pretty often.

<p style="text-align: right;">Page. 146</p> <p>1 documents?</p> <p>2 A. I remember signing the documents, 3 yeah. It's just daunting when you get 4 something this large.</p> <p>5 Q. And did you at the time that you 6 signed these realize that you were signing -- 7 that these were accurate under penalty of 8 perjury of fine and imprisonment?</p> <p>9 A. Yeah. I remember reading what that 10 said, but it's what was in our numbers so 11 that's fine.</p> <p>12 Q. Okay. And do you remember who 13 actually prepared these schedules physically?</p> <p>14 A. I do not remember who prepared 15 these. I don't think we -- I can't remember 16 if our -- I don't think our group would have 17 done something like this, so....</p> <p>18 Q. Do you know who would have provided 19 the information to create these documents?</p> <p>20 MR. ARDEN: Objection: Calls for 21 speculation.</p> <p>22 BY MS. LAWSON:</p> <p>23 Q. Did you provide the information to 24 create these schedules?</p> <p>25 A. Personally, no. It would be someone TSG Reporting - Worldwide... 212-702-9580</p>	<p style="text-align: right;">Page. 147</p> <p>1 on my team would help with the sub schedules 2 to prepare this.</p> <p>3 Q. All right. Can you turn in Tab 1 -- 4 Well, let me ask you this question: 5 Would the information that's contained in 6 here be based on -- do you know whether it 7 would be based on Quintus' books and records?</p> <p>8 MR. ARDEN: Objection: Foundation.</p> <p>9 THE WITNESS: Yes, it would.</p> <p>10 BY MS. LAWSON:</p> <p>11 Q. You mean you can't answer that.</p> <p>12 A. Oh, it means I can answer that. It 13 should be.</p> <p>14 Q. Okay. Can you -- it's hard to tell 15 you exactly where to turn, but if you flip 16 through and try to find Schedule E, it's 17 probably a little bit more than halfway 18 through the pack of 1?</p> <p>19 A. Schedule A.</p> <p>20 Q. Schedule E?</p> <p>21 A. Oh, E. Is that machinery and 22 equipment? That's B still. F. D.</p> <p>23 Creditors Holding Unsecured Priority Claims.</p> <p>24 Q. Correct.</p> <p>25 A. Okay. TSG Reporting - Worldwide... 212-702-9580</p>
<p style="text-align: right;">Page. 148</p> <p>1 Q. And if you look, it says page 1 of 2, but it's basically Schedule E.</p> <p>3 Can you look at that and the next 4 page and see -- tell me what types of 5 liabilities they look like, they appear to 6 be?</p> <p>7 A. These are -- appear to be sales and 8 use tax liabilities. I think all of them 9 look that way.</p> <p>10 Q. And how do you know that?</p> <p>11 A. I know that because that's all that 12 we would have on our books would be sales and 13 use tax liabilities. We wouldn't accrue for 14 anything else or have on our books anything 15 else.</p> <p>16 Q. Okay. And if these were in your 17 books and records in your general ledger 18 somewhere, where would they be located?</p> <p>19 A. They're specifically spelled out. I 20 think we've looked at those in another 21 schedule if I remember right. They had all 22 those accounts.</p> <p>23 I mentioned they were states pretty 24 much. And so, they're distinctly in our 25 general ledger under separate GL account TSG Reporting - Worldwide... 212-702-9580</p>	<p style="text-align: right;">Page. 149</p> <p>1 numbers.</p> <p>2 Q. Okay. I believe the exhibit you 3 were referring to earlier -- I'm trying to 4 find that schedule. It was probably a 5 different date than these. I'll try and find 6 it.</p> <p>7 A. This document here is as of April 8 10th.</p> <p>9 MR. ARDEN: Part of it, yes.</p> <p>10 THE WITNESS: Part of it.</p> <p>11 MR. ARDEN: Exhibit 4?</p> <p>12 MS. LAWSON: No, I don't think that's it.</p> <p>13 MR. ARDEN: Oh.</p> <p>14 MS. LAWSON: I think it's Exhibit 10.</p> <p>15 MR. ARDEN: The July exhibit.</p> <p>16 MS. LAWSON: No, it's not 10. 17 Here it is. I think it's Exhibit 5 18 maybe.</p> <p>19 No, that's not it either.</p> <p>20 Here we go. Exhibit 6.</p> <p>21 THE WITNESS: Yes. Last page.</p> <p>22 BY MS. LAWSON:</p> <p>23 Q. On page MT 00337.</p> <p>24 A. Correct. Some of them tie though.</p> <p>25 Q. Okay. TSG Reporting - Worldwide... 212-702-9580</p>

Page 201

1 this Exhibit 19 is dated from September 14th.

2 So, at this point based on prior testimony  
3 the Quintus system would have been closed; is  
4 that correct?

5 A. That's correct.

6 Q. So, any of these escheat liabilities  
7 would have been handled through the Avaya  
8 system; is that correct?

9 A. That's correct.

10 MS. LAWSON: I think I'm done, but I just  
11 need to check one more thing and I should be  
12 finished.

13 Okay. I have no further questions.

14 MR. ARDEN: I have no further questions.  
15 You're a free man.

16 (At 3:31 p.m., the deposition  
17 proceedings concluded)

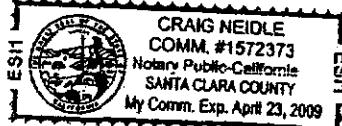
*Mark P. Thompson*

19 MARK THOMPSON

21 State of California, County of Mercy  
22 Subscribed and sworn to (or affirmed) before me  
23 on this 21 day of March, 2006,

24 by Mark Thompson  
25 personally known to me or proved to me on the  
basis of satisfactory evidence to be the person(s)  
who appeared before me.

Signature: *Mark Thompson*



IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

IN RE:

QUINTUS CORPORATION, et al.,

Debtors.

BANKR. NO.  
01-00501 (MFW)  
through NO.  
01-00503 (MFW)

QUINTUS CORPORATION, MUSTANG.COM,  
INC., and ACUITY CORPORATION,

v.

**COPY**

AVAYA, INC.,

Defendants.

DEPOSITION OF ROSIE NGUYEN

January 27, 2006

PATRICIA CALLAHAN & ASSOCIATES, INC.  
Certified Shorthand Reporters  
Oakland, California (510) 835-3993  
San Francisco, California (415) 788-3993  
Castro Valley, California (510) 885-2371  
Facsimile (510) 247-9775  
WeReport@aol.com

Reported by:  
WENDY C. BROWN  
C.S.R. NO. 5697

B - 341

212

1 BE IT REMEMBERED THAT, pursuant to Subpoena,  
2 and on Friday, January 27, 2006, commencing at the hour  
3 of 9:17 o'clock a.m. of the said day, at the CROWN PLAZA  
4 HOTEL, 1221 Chess Drive, Foster City, California, before  
5 me, WENDY C. BROWN, a Certified Shorthand Reporter for  
6 the State of California, personally appeared  
7 ROSIE NGUYEN, a witness in the above-entitled court and  
8 cause, produced on behalf of the plaintiffs, who, being  
9 by me first duly sworn, was then and there examined and  
10 interrogated by Attorney KIMBERLY E. CONNOLLY LAWSON,  
11 representing the law offices of REED SMITH, 1201 Market  
12 Street, Suite 1500, Wilmington, Delaware, counsel for  
13 the plaintiffs.

14

15 APPEARANCES OF COUNSEL

16

17 FOR THE PLAINTIFFS:

18

19 REED SMITH

20 BY: KIMBERLY E. CONNOLLY LAWSON

21 1201 Market Street, Suite 1500

22 Wilmington, Delaware 19801

23

24

25

PATRICIA CALLAHAN & ASSOCIATES

B - 342

1 FOR THE DEFENDANT:

2

3 SIDLEY AUSTIN

4

BY: JAMES D. ARDEN, ESQ.

5

787 Seventh Avenue

6

New York, New York 10019

7

8 The following proceedings were thereupon had,  
9 and the following testimony was thereupon given, to-wit:

10

11

---oo---

12

13

14

15

16

17

18

19

20

21

22

23

24

25

PATRICIA CALLAHAN & ASSOCIATES

B - 343

1 schools?

2 A. Um, no.

3 Q. Where are you currently employed?

4 A. At Cisco Systems, Incorporated.

5 Q. Okay. Were you ever employed by Quintus  
6 Corporation, Mustang.com or Acuity Corporation?

7 A. Yes, by Quintus.

8 Q. And when was that?

9 A. That was from 1997 through 2000, when Quintus  
10 was purchased by Avaya.

11 Q. Did you say 2000?

12 A. I believe it was the year 2000 that the  
13 acquisition happened.

14 Q. If I told you it happened in 2001 --

15 A. Oh, sorry.

16 Q. -- would you believe me?

17 A. Yes. It's been a while.

18 Q. So do you know approximately how long you were  
19 there after the acquisition, like, by months or --

20 A. I left the ac -- I left Avaya -- September the  
21 10th was my last day.

22 Q. Okay. And what was your position at Quintus?

23 A. I was the accounting manager.

24 Q. Okay. And what were your responsibilities as  
25 accounting manager?

1 A. Basically, I was responsible for accounts  
2 payable, um, accounts receivable, payroll and GL.

3 Q. And when you say --

4 A. And fixed assets.

5 Q. When you say "GL," what does that mean?

6 A. General ledger, sorry.

7 Q. Okay. So based on your previous testimony, were  
8 you actually employed at Quintus at the time of the  
9 acquisition by Avaya?

10 A. Yes.

11 Q. Okay.

12 MR. ARDEN: And I object to the  
13 characterization of acquisition. Of course, I  
14 understand you mean acquisition of certain assets.

15 MS. LAWSON: Yeah. I'll rephrase to be  
16 clear.

17 Q. Were you employed at Quintus at the time when  
18 Avaya purchased certain assets and liabilities from  
19 Quintus?

20 A. Yes.

21 Q. Were you employed then by Avaya at any time?

22 A. Yes.

23 Q. And you said you were there till September?

24 A. Correct.

25 Q. Okay. Do you recall the day of April 11th as

1 what you do -- if you had not been purchased by Avaya,  
2 you wouldn't have to do all that. And what gets booked  
3 over to Avaya was, um, given guidance by the accounting  
4 team from the Avaya side. Okay.

5 Q. And who did you report to at Avaya?

6 A. Um, I reported to Shobhna -- and I have no idea  
7 what her last name is; she was the CFO at the time --  
8 but I interfaced with Kelly Wall.

9 Q. Okay.

10 A. Okay.

11 Q. And did you still report to anyone on what I'll  
12 call the Quintus side?

13 A. So -- from -- from an actual reporting  
14 structure, no.

15 Q. Okay.

16 A. But we all -- you know, we're the same team, so  
17 we all rolled up to Mark Thompson, who was the --

18 Q. Okay.

19 A. -- controller then.

20 Q. Okay. And were you involved at all in the  
21 payment of assumed liabilities on the Avaya side, once  
22 you transitioned over?

23 A. Yes.

24 Q. Okay. And for that, that's when you reported to  
25 Shobhna and you worked with Kelly Wall; is that correct?

PATRICIA CALLAHAN & ASSOCIATES

1 A. Correct.

2 Q. Okay. If you look back in that first paragraph  
3 on the Bates stamp page 529, there's references to  
4 "accrued" and "recorded." Is there a difference between  
5 an accrued liability and a recorded liability?

6 A. No. If it was accrued, then it is recorded.

7 And the only way that anything that is on the balance  
8 sheet is recorded is that it could have been accrued --  
9 it was accrued.

10 Q. Okay.

11 A. Okay. Actually, I change that. So on the  
12 balance sheet, when it's recorded, it could be accrued  
13 or, for example, paid, right, um, but not the other way  
14 around.

15 MR. ARDEN: Is it that accrued is a  
16 subset of recorded, but recorded could include things  
17 other than accrued?

18 THE WITNESS: Correct.

19 MS. LAWSON: Q. Could there -- based on  
20 what you're just saying, could there be a liability that  
21 was accrued but had not been put into the general ledger  
22 yet?

23 A. No.

24 Q. Are you aware whether all of the liabilities  
25 that were assumed by Avaya that fell within the scope of

PATRICIA CALLAHAN & ASSOCIATES

1 conversation with an Avaya employee about the books and  
2 records and the archival of those records?

3 A. Yes.

4 Q. Was the conversation about the hard copy or the  
5 electronic copy?

6 A. The electronic piece. The accounting system, in  
7 fact.

8 Q. And what was that conversation?

9 A. Um, so, I still had relationships with various  
10 people, Quintus people who are now Avaya employees, and  
11 I was told that the accounting server was reformatted,  
12 because they needed the server.

13 Q. And do you know what reformatting is or what it  
14 would do to the accounting system?

15 A. Basically, it wipes out the entire accounting  
16 system and all the data on there. And, you know, once  
17 you format a drive, it basically wipes it clean, as if  
18 it's a brand new server.

19 Q. Okay. And the exhibit that's in front of you,  
20 Exhibit 2, can you turn to page 30 of the asset purchase  
21 agreement, which, at the bottom, is 000503.

22 A. (Witness complies.)

23 Q. And if you look down the page, there's Section  
24 5.05, "Books and Records." Can you read paragraph (a)  
25 for me, please?

1 Payables By: Branch Code/Vendor Code, Quintus  
2 Corporation, Summary Style, As Of 4/20/2001."

3 Do you recognize this document?

4 A. Yes. It's the accounts payable aging.

5 Q. And what types of entries would be shown here in  
6 this document?

7 A. So, anything that was vouchered into the  
8 accounts payable ledger that did not get paid shows up  
9 on here. And it shows you how many days that it's been  
10 sitting there, approximately, if you read across from,  
11 um, the aging report. And it gives you -- the balance  
12 gives you the total amount of accounts payable trade  
13 liabilities at the time that the report is ran.

14 So this report says, "As of 4/20/2001." This is  
15 what was sitting in the Quintus trade payables as of  
16 4/20/2001.

17 Q. And do you know whether this would be a list  
18 of -- of liabilities that were assumed by Avaya?

19 MR. ARDEN: Objection as to form.

20 THE WITNESS: This account is one that  
21 sits on the balance sheet. It ties directly to the  
22 balance sheet and reconciles to the balance sheet, so  
23 the assumption is, yes.

24 MS. LAWSON: Q. Okay. So is it fair to  
25 say that the liabilities that are listed in here

62

**CERTIFICATE**

3 I, the undersigned, a Certified Shorthand  
4 Reporter, hereby certify that the witness in the  
5 foregoing deposition was first duly sworn to testify to  
6 the truth, the whole truth, and nothing but the truth in  
7 the within-entitled cause; that said deposition was  
8 taken at the time and place therein stated; that the  
9 testimony of said witness was reported by me, a  
10 disinterested person, and was thereafter transcribed  
11 under my direction into typewriting; that the foregoing  
12 is a full, complete and true record of said testimony;  
13 and that the witness was given an opportunity to read  
14 and, if necessary, correct said deposition and to  
15 subscribe to the same.

16 I further certify that I am not of counsel or  
17 attorney for either or any of the parties in the  
18 foregoing deposition and caption named, nor in any way  
19 interested in the outcome of the cause named in said  
20 caption. Executed this 27th day of January, 2006.

Wade H. C.

PATRICIA CALLAHAN & ASSOCIATES

B - 350

**CERTIFICATE OF SERVICE**

I, Jeffrey S. Goddess, hereby certify that on April 9, 2007, I electronically filed the foregoing document with the Clerk of the Court using CM/ECF which will send notification of such filing to all registered participants. I further certify that I caused a copy of the foregoing document to be served upon the following persons in the manner indicated:

**First Class Mail**

(Official Committee of Unsecured Creditors)  
Christopher A. Ward, Esquire  
The Bayard Firm  
222 Delaware Avenue, Suite 900  
Wilmington, DE 19899-5130

**First Class Mail**

(Official Committee of Equity Security Holders)  
J. Mark Chevallier, Esquire  
McGuire, Craddock & Strother, P.C.  
Lincoln Plaza, Suite 3550  
500 North Akard  
Dallas, TX 75201

**First Class Mail**

(Official Committee of Equity Security Holders)  
Thomas E. Biron, Esquire  
Blank Rome LLP  
One Logan Square  
Philadelphia, PA 19103

**Hand Delivery**

Kimberly E.C. Lawson, Esquire  
Reed Smith LLP  
1201 Market Street #1500  
Wilmington, DE 19801-1163

**First Class Mail**

Richard Schepacarter, Esquire  
Office of the U.S. Trustee  
844 King Street, Room 2311  
Wilmington, DE 19801

**First Class Mail**

Michael S. Etkin, Esquire  
Ira M. Levee, Esquire  
Lowenstein Sandler PC  
65 Livingston Avenue  
Roseland, NJ 07068

**First Class Mail**

(Official Committee of Equity Security Holders)  
Bonnie Glantz Fatell, Esquire  
Blank Rome LLP  
1201 Market Street #800  
Wilmington, DE 19801-4226

---

*/s/ Jeffrey S. Goddess*

Jeffrey S. Goddess (Del. Bar No. 630)  
Jessica Zeldin (Del. Bar No. 3558)  
jgoddess@rmgglaw.com  
jzeldin@rmgglaw.com  
(302) 656-4433